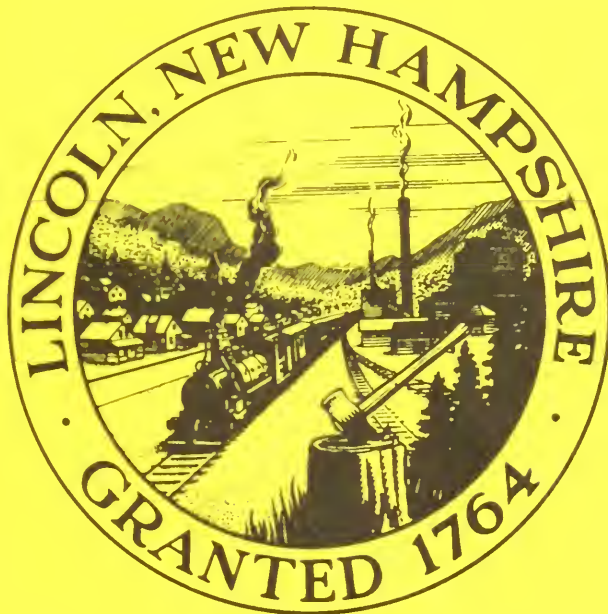


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Town of

Lincoln

New Hampshire



For The Fiscal Year Ending
December 31, 1986

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ANNUAL REPORT - 1986

ANNUAL REPORT

OF THE OFFICERS

FOR THE

TOWN OF

LINCOLN, NH

YEAR ENDING


December 31, 1986

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1986

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MINUTES OF TOWN MEETING
Lincoln, New Hampshire
March 11, 1986

The meeting was called to order at 10:00 a.m. by Moderator, Fred Branscombe, who read Article 1, 2, 3, and 4. Wallace Rennie moved that the meeting be recessed until 6:00 p.m. to take up balloting with the business meeting to begin at 7:30 p.m. Seconded by Jori Martin. Vote in the affirmative-unanimous.

ARTICLE #1: Results of votes for officers as follows:

Selectman: Jeffrey Mayhew—183

Town Clerk: Sandy Dovholuk—200

Tax Collector: Sandy Dovholuk—209

Treasurer: Earl Rannacher—205

Moderator: Frederick Branscombe—209

Budget Committee (For Three Years): Frederick Branscombe—203; Roger J. Landry—190; Martha Patterson—191; Roger Stewart—10

Trustee of Trust Funds (for Three Years): Helen Libby—11

Library Trustee (for Two Years): Barbara Rennie—202

Library Trustee (for Three Years): Barbara Hooker—25

Supervisor of Checklist (for Six Years): Jane Duguay—202

Supervisor of Checklist (for Three Years): Natalie Weeden—16

ARTICLE #2: To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same. Roger Landry moved that the reading of the warrant be passed over and each sum be taken up as it appeared in the budget, Seconded by Jim Furniss. Vote in the affirmative-unanimous.

ARTICLE #3: To see if the Town will vote to adopt the Land Use Ordinance as proposed by the Planning Board. Yes—139; No—58. Vote in the affirmative.

ARTICLE #4: To see if the Town will vote to adopt the Sign Ordinance as proposed by the Planning Board. Yes—140; No—49. Vote in the affirmative.

ARTICLE #5: Al Nault made a motion, Seconded by David Thompson to see if the Town will raise and appropriate a sum not to exceed One Hundred Sixty Thousand Dollars (\$160,000.00) for the purpose of defraying the costs of preliminary expenses or final plans and specifications or other preliminary expenses incidental or connected with the proposed upgrading of the Town's existing sewage treatment plant; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may

be available for said project and to comply with all laws applicable to said project, including, without limitation 33 USC § 1251 **et seq.**; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or pass any other vote relative thereto. The polls were declared open by Moderator at 8:26 p.m. and closed at 9:26 p.m. for secret written ballot. Yes—85; No—65. Negative vote in the majority carried.

ARTICLE #6: Earl Rannacher made a motion to see if the Town will raise and appropriate a sum not to exceed One Hundred Forty-Eight Thousand Dollars (\$148,000.00) for the purpose of financing construction of improvements to and the upgrading of the Town's existing sewer lift station; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**; as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid; if any, which may be available for said project and to comply with all laws applicable to said project, including without limitation, 33 USC § 1251 **et seq.**; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. Seconded by David Thompson. The polls were declared open by Moderator at 9:00 p.m. and closed at 10:00 p.m. for secret written ballot. Yes—141; No—7. Vote in the affirmative.

ARTICLE #7: Richard Testa made a motion, seconded by Les Sargent to see if the Town will raise and appropriate a sum not to exceed Eight Hundred Seventy Thousand (\$870,000.00), for the purpose of (i) constructing a water tank on property to be acquired by the Town on Mansion Hill, so called; (ii) acquiring said property and all pertinent and necessary easements; and (iii) the payment of all other necessary incidental costs and expenses, including the legal expenses involved in acquiring said land and easements and the establishment of such contingency funds as may be required; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said projects; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. Polls were declared open by Moderator at 9:50 p.m. and closed at 10:50 p.m. for secret written ballot. Yes—101; No—44. Vote in the affirmative.

ARTICLE #8: Richard Baker made a motion, seconded by Roger Stewart to see if the Town will raise and appropriate a sum not to exceed Two Hundred Seventy Five Thousand Dollars (\$275,000.00), for the purpose of constructing a fire station on land owned by the Town; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. Polls were declared open at 10:35 p.m. and closed at 11:35 p.m. for secret written ballot. Yes—106; No—25. Vote in the affirmative.

ARTICLE #9: Richard Baker made a motion, seconded by Duncan Riley to see if the Town will raise and appropriate a sum not to exceed One Hundred Fifty Thousand Dollars (\$150,000.00), for the purpose of acquiring a fire truck to be owned and operated by the Town; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. Polls were declared open at 11:05 p.m. and closed at 12:05 a.m. for secret written ballot. Yes—106; No—13. Vote in the affirmative.

ARTICLE #10: Earl Rannacher made a motion, seconded by David Thompson to see if the Town will raise and appropriate the sum of One Hundred Sixty Two Thousand Five Hundred Dollars (\$162,500.00), for the purpose of paying for the acquisition and construction of the Town's share of any incinerator to be jointly owned by the Town and the Town of Woodstock, New Hampshire, to be located on the existing facility located within the Town, such authorization to be effective only if the Town of Woodstock has authorized payment of its share of such project; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectment to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote

relative thereto. Polls were declared open by Moderator at 11:50 p.m. and closed at 12:50 a.m. for secret written ballot. Yes—75; No—37. Vote in the affirmative.

At 12:50 a.m. Roger Landry made a motion which was seconded by Edmond Gionet to recess the meeting until March 12, 1986 at 7:30 p.m. at the Lin-Wood High School. Vote in the affirmative-unanimous.

MINUTES OF TOWN MEETING

Lincoln, New Hampshire

March 12, 1986

The meeting was called to order at 7:30 p.m. by Moderator, Fred Branscombe.

ARTICLE #11: Michael Peltier made a motion to see if the Town will vote to discontinue the Incinerator Capital Reserve Fund and appropriate the sum of \$25,000 plus any interest that may have accrued toward the purchase and installation of a new Incinerator Unit and authorize the Board of Selectmen to act as agents of this fund. Seconded by Richard Testa. Vote in the affirmative-unanimous.

ARTICLE #12: Roger Stewart made a motion that \$54,000 be raised and appropriated for the Ash Site Plan Study. Seconded by Earl Rannacher. Robert Cook moved that we pass over this article until article 36 has been taken up. Seconded by Paul Beaudin. Amendment defeated by negative vote-some opposition. Vote on the article as amended in the affirmative-unanimous.

ARTICLE #13: David Thompson made a motion that \$28,000 be raised and appropriated for two Police Cruisers. Seconded by Ed. Clark. Vote in the affirmative-unanimous.

ARTICLE #14: Earl Rannacher made a motion that \$46,000 be raised and appropriated for the purchase of a Front End Loader. Seconded by Larry Gilman. Vote in the affirmative-unanimous.

ARTICLE #15: Michael Peltier made a motion that \$44,000 be raised and appropriated for the purchase of a Dump Truck and Body. Seconded by Richard Testa. Vote in the affirmative-unanimous.

ARTICLE #16: Pat Gilman made a motion that \$6,500 be raised and appropriated for the purchase of a Maintenance Vehicle. Seconded by Larry Gilman. Vote in the affirmative-some opposition.

ARTICLE #17: Wallace Peltier made a motion that the Town vote to discontinue the Equipment Capital Reserve Fund and appropriate \$7,700 plus current interest and apply it toward the purchase of equipment that may be voted in this warrant and to authorize the Board of Selectmen to act as agenets of this fund. Seconded by Larry Gilman. Vote in the affirmative-unanimous.

ARTICLE #18: Ray Landry made a motion that \$6,000 be raised and appropriated to provide water service to the Public Works and Highways Garage located behind Riverside Cemetery. Seconded by Ed Clark. Vote in the affirmative-unanimous.

ARTICLE #19: David Thompson made a motion that \$124,964 be raised and appropriated for General Government. Seconded by Earl Rannacher. Paul Beaudin made a motion to amend article #19 to include \$19,950 for Administrative Assistant Salary. Seconded by Thomas Weeden. Amendment defeated by negative vote-some opposition. Vote on article as amended in the affirmative-some opposition.

ARTICLE #20: Michael Peltier made a motion that \$3,000 be raised and appropriated for the purchase of a Word Processor. Seconded by David Moser. Vote in the affirmative-unanimous.

ARTICLE #21: David Thompson made a motion that \$247,516.63 be raised and appropriated for Public Safety. Seconded by Larry Gilman. Vote in the affirmative-unanimous.

ARTICLE #22: Ed Clark made a motion that \$123,477.20 be raised and appropriated for Highways, Streets and Bridges. Seconded by Larry Gilman. Vote in the affirmative-unanimous.

ARTICLE #23: Earl Rannacher made a motion that \$12,391.00 be raised and appropriated for the Highway Block Grant. Seconded by David Thompson. Vote in the affirmative-unanimous.

ARTICLE #24: Larry Gilman made a motion that \$84,332.00 be raised and appropriated for Sanitation (Solid Waste). Seconded by Roland Bourassa. Vote in the affirmative-unanimous.

ARTICLE #25: Roland Bourassa made a motion that \$15,256.00 be raised and appropriated for Health including Animal Control. Seconded by Brenda Goodbout. Vote in the affirmative-unanimous.

ARTICLE #26: David Thompson made a motion that \$8,500.00 be raised and appropriated for Welfare. Seconded by Les Sargent. Vote in the affirmative-unanimous.

ARTICLE #27: Les Sargent made a motion to adopt written welfare guidelines as proposed by the Board of Selectmen. (Chapter 380 of the Laws of 1985 requires the Town to adopt written welfare guidelines prior to April 1, 1986). Seconded by Wallace Peltier. Vote in the affirmative-unanimous.

ARTICLE #28: Pat Gilman made a motion that \$41,593.00 be raised and appropriated for Culture and Recreation. Seconded by David Thompson. Danny Bourassa made a motion to amend Article 28 to include \$4,000.00 earmarked for playground equipment at the Kancamagus Recreation Area. Seconded by Peter Miller. Vote on amendment affirmative-unanimous. Sandy Testa made a motion to amend Article 28 to include \$1,000.00 for the purpose of purchasing additional books for the Lincoln Public Library. Seconded by Gail Tremblay. Vote on amendment defeated by negative vote-some opposition. Vote on article as amended in the affirmative-unanimous.

ARTICLE #29: Thomas Weeden made a motion to prohibit the display, sale or distribution of obscene material; and to prohibit the establishment of businesses whose activities promote any form of obscenity/pornography. Obscenity/pornography is defined in N.H. RSA 650:1-IV and the U.S. Supreme Court ruling of 1973. (This article inserted by written petition). Seconded by Madeline Miller. A secret written ballot was requested by petition. Yes—30; No—98. Article defeated.

ARTICLE #30: Earl Rannacher made a motion that \$75,000.00 be raised and appropriated for the payment of all Debt Retirement Schedules due during the ensuing year. Seconded by Roland Bourassa. Vote in the affirmative.

ARTICLE #31: John Branscombe made a motion that \$103,419.50 be raised and appropriated for Interest and Expense on all long and short term notes. Seconded by Tom Weeden. Roger Stewart made a motion to amend Article 31 to reduce the interest expense on Long Term Bonds and Notes by \$5,600.00. Seconded by Ed Clark. Vote on amendment affirmative. Vote on article as amended in the affirmative.

ARTICLE #32: Wallace Peltier made a motion that \$99,808.96 be raised and appropriated for the Water and Sewer Departments. Seconded by Michael Peltier. Jay Bartlett made a motion to amend Article 32 to include \$17,000.00 for the purpose of reducing water corrosion. Seconded by Tom Tremblay. Vote on amendment in the affirmative. Robert Cook made a motion to amend Article 32 to include \$19,000.00 for a 4" water line to go from Pollard Road to the Kancamagus Recreation Area for snow making purposes. Seconded by Barbara Harrington. Vote on the amendment defeated. Vote on article as amended in the affirmative.

ARTICLE #33: Richard Testa made a motion that \$140,500.00 be raised and appropriated for FICA, Retirement, Unemployment Contributions and all forms of Insurance. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #34: Les Sargent made a motion to waive the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for thirty (30) days or more while serving in a qualifying war or armed conflict as defined in RSA 72:28, IV, and who was honorably discharged, provided the person has provided the city or town clerk with satisfactory proof of these circumstances.

ARTICLE #35: Les Sargent made a motion to pass over Article 35 which read, “To see if the Town will vote to authorize the Board of Selectmen to enter into a lease agreement with the United States Postal Service for land located adjacent to the Library on Church Street”. Seconded by David Thompson. Vote in the affirmative.

ARTICLE #36: Roger Landry made a motion to authorize the Board of Selectmen to enter into a lease agreement with Franconia Power and Light for a site on the Incinerator property, so-called, and to expand any monies that may be forthcoming from the lessees of that site provided a public hearing is held prior to any expenditure being made. Seconded by Edmond Gionet. A secret written ballot was requested by petition. Yes—21; No—89. Article defeated.

ARTICLE #37: Ed Keating made a motion to authorize the Selectmen to sign a deed to transfer and convey to Loon Mountain Recreation Corporation that portion of the roads at the Loon Mountain Recreation Area which the Selectmen voted on January 13, 1986 to discontinue as a Class V Highway, in connection with the relocation of these roads, the deed to be given at such time as all conditions set forth in the vote of the Selectmen approving these petitions, are fulfilled. Seconded by O.J. Robinson. A secret written ballot was requested by petition. Yes—80; No—9. Vote in the affirmative.

ARTICLE #38: Tom Tremblay made a motion to authorize the Planning Board to approve or disapprove in its discretion plats, and to approve or disapprove plans showing the extent to which and the manner in which streets within subdivisions shall be graded and improved and to which streets, water, sewer and other utility mains, piping, connections or other facilities within subdivisions shall be installed, and to authorize the Town Clerk to file with the Grafton County Register of Deeds a Certificate of Notice showing that the Planning Board has been so authorized and giving the date of such authorization. (By Petition). Seconded by Earl Rannacher. A secret written ballot was requested by petition. Yes—68; No—24. Vote in the affirmative.

ARTICLE #39: Tom Tremblay made a motion to see if the Town, having adopted the Land Use Plan Ordinance and contingent upon the Planning Board’s adoption of Subdivision Regulations, will vote to authorize the Planning Board to review and approve or disapprove site plans for the development of tracts for non-residential uses, or for multi-family dwelling units, which are defined as any structures containing more than two (2) dwelling units, whether or not such development includes a subdivision or resubdivision of the site. (Inserted by petition.) Seconded by Ed O’Brien. Jeff Mayhew made a motion to pass over this article until ballots were counted on Article 38. Seconded by Roger Landry. Vote on amendment in the affirmative. Vote on article as amended, by secret written ballot as requested by petition in the affirmative. Yes—71; No—15.

ARTICLE #40: Roger Stewart made a motion to defer printing the Inventory of Assessed Property List in the Annual Report until after the completion of the revaluation. Seconded by Richard Testa. Vote in the affirmative.

ARTICLE #41: O.J. Robinson made a motion to adopt the provisions of the Sewer Tap Fee as proposed by the Board of Selectmen. Seconded by Ed Clark. A secret written ballot was requested by petition. Edmond Gionet made a motion to amend Article 41 to accept \$160,000.00 in funds from one (1) or more developers for the purpose of defraying the costs of preliminary or final plans and specifications or other preliminary expenses incidental or connected with the proposed upgrading of the Town's existing sewage treatment plant, such funds to be a credit advance by the developer or developers against future sewer tap fees. Seconded by Wallace Peltier. Vote on amendment in the affirmative. Roger Stewart made a motion that if Article 41 passed, the date of enactment of this Ordinance will be midnight March 13, 1986. Vote on amendment in the affirmative. Vote on article as amended in the affirmative. Yes—62; No—21.

ARTICLE #42: Earl Rannacher made a motion that \$25,000.00 be appropriated from the Revenue Sharing Fund and transferred to the general administration account, to be applied to the maintenance and administration of the Police Department. Seconded by Les Sargent. Vote in the affirmative.

ARTICLE #43: Les Sargent made a motion to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require. Seconded by John Branscombe. Vote in the affirmative.

ARTICLE #44: Jim McLaughlin made a motion to authorize the Selectmen to apply for, receive, and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from other governmental unit or private source to be used for purposes which the Town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town monies, all as provided by RSA 31: 95-b. Seconded by Larry Gilman. Vote in the affirmative.

ARTICLE #45: Tom Tremblay made a motion to authorize the Selectmen to hire money in anticipation of taxes. Seconded by John Patterson. Vote in the affirmative.

ARTICLE #46: Jim McLaughlin made a motion to appropriate and authorize the Selectmen to expend on the projects and/or Debt Retirement Schedules voted in this warrant that may develop from monies paid in the Town by the State or Federal Government. Seconded by Roger Stewart. Vote in the affirmative.

ARTICLE #47: Ed Clark made a motion to authorize the Selectmen to request an audit from a private accredited or professionally capable auditing firm to audit the Town of Lincoln's books. Seconded by Larry Gilman. Vote in the affirmative.

ARTICLE #48: Wallace Peltier made a motion to authorize the Selectmen to take an option on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto. Seconded by John Branscombe. Vote in the affirmative.

ARTICLE #49: Lois Robinson made a motion that \$100.00 be raised and appropriated for, and to support, the Plymouth Area Task Force Against Domestic Violence, a nonprofit organization organized pursuant to New Hampshire Legislation, and partially funded by marriage license fees from the State of New Hampshire. (Inserted by petition). Seconded by O.J. Robinson. Vote in the affirmative.

ARTICLE #50: Any other business that may legally come before the meeting. Edmond Gionet moved that a vote of thanks be conveyed to Roger Stewart for his 6 years of service as a Selectmen. Seconded by Kalene Roberts. Vote in the affirmative. Edmond Gionet asked if anyone who know the whereabouts of the Boston Post Cane to please contact the Selectmens Office. The Boston Post Cane goes to the oldest citizen in the Town of Lincoln.

O.J. Robinson moved that the meeting be adjourned at 1:13 a.m. Seconded by Roger Landry. Vote in the affirmative.

Respectfully submitted,
SANDY DOVHOLUK
Town Clerk

SPECIAL TOWN MEETING
Lincoln, New Hampshire
September 3, 1986

Moderator Frederick Branscombe called the meeting to order at 7:30 p.m. at the Lin-Wood High School.

ARTICLE #1: Richard Baker made a motion, seconded by Les Sargent to see if the town will vote to raise and appropriate a sum not to exceed the amount of Two Million Seven Hundred Fifty Thousand Dollars for the purpose of improving and enlarging the municipal wastewater treatment system and related facilities, including all engineering and legal fees, and including acquisition by negotiated purchase or by eminent domain, of such land, easements, and rights of way as may be required to implement said purpose, and further to authorize the appropriation of said sum by the issuance of serial bonds or notes, under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33, and as amended), and to further authorize the Selectmen to issue and negotiate such bonds or notes and to determine the interest thereon, to invest such monies and use the interest thereon for such project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project, including, without limitation, 33 USC § 1251 *et seq.*; and to take such action as may be necessary to effectuate the issuance, negotiation, sale and delivery of such bonds, as shall be in the best interest of the Town, and to take such other and further action as may be necessary to implement said vote. Polls were declared open by Moderator at 8:45 p.m. and closed at 9:45 p.m. for secret written ballot. Yes—173; No—103. Negative vote in the majority carried.

Roger Landry made a motion to adjourn at 9:53 p.m. Seconded by Sandy Dovholuk. Vote in the affirmative.

Respectfully submitted,
SANDY DOVHOLUK
Town Clerk

TOWN OFFICERS

District Court Justice
STEPHEN U. SAMAHA

District Court Clerk
MARY FOWLER

Moderator
FREDERICK BRANSCOMBE

Selectmen
EDMOND GIONET JAY BARTLETT
JEFFREY MAYHEW

Treasurer
EARL RANNACHER

Administrative Assistant
KALENE H. ROBERTS

Town Clerk
SANDY DOVHOLUK

Tax Collector
SANDY DOVHOLUK

Police Chief
WALLACE PELTIER

Fire Chief
JOSEPH MCINNIS

Librarian
CAROL GOVONI

Supervisors of Checklist	
ROBERT HENDERSON	Term Expires 1988
WALLACE RENNIE	Term Expires 1990
JANE DUGUAY	Term Expires 1992

Cemetery Sexton

DANIEL FOWLER

Budget Committee

Term Expires

1987

EDWARD A. CLARK

DAVID THOMPSON

RICHARD TESTA

HERMAN SCHLAEFER

Term Expires

1988

RICHARD BAKER

ARTHUR DUGUAY

EARL RANNACHER

LESLIE SARGENT

Term Expires

1989

MARTHA PATTERSON

FREDERICK BRANSCOMBE

ROGER LANDRY

Library Trustees

DONNA THOMPSON

BARBARA RENNIE

BARBARA HOOKER

Term Expires 1987

Term Expires 1988

Term Expires 1989

Trustees of Trust Funds

BARBARA RENNIE

JOYCE WELDON

HELEN LIBBY

Term Expires 1987

Term Expires 1988

Term Expires 1989

SUMMARY OF INVENTORY

Land and Buildings:		
Town Area (684 parcels)	\$ 24,615,793	
Village of Loon Mt. (647 parcels)	20,972,700	
Loon Mountain (189 parcels)	13,289,550	
Lincoln Station (363 parcels)	7,935,050	
Total Valuation		\$ 66,813,093
Less Elderly Exemption		−417,850
Net Taxable Property		\$66,395,243

1986 VETERANS' AND VETERANS' WIDOWS EXEMPTIONS

Aldridge, Victor	\$ 50.00
Alexander, Bruce	50.00
Avery, Sherwood B.	50.00
Bartlett, Dana	50.00
Bartlett, Scott	50.00
Beaudin, Brian	50.00
Beaudin, Paul J. Sr.	50.00
Beckwith, Jennie C.	50.00
Biederman, Richard J.	50.00
Bossie, Gilman	50.00
Bourassa, Roland	50.00
Boyle, J. Randolph	50.00
Branscombe, Fred	50.00
Brodie, Albert D.	50.00
Burbank, Charles	50.00
Burt, Earl	50.00
Caron, Wilfred J. Sr.	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Esther	50.00
Cloutier, Joseph	50.00
Conn, James	50.00
Conn, Evelyn	50.00
Conn, William	50.00
Conway, John	50.00
Cook, Robert	50.00
Dovholuk, Balch	50.00
Dovholuk, Thomas	50.00
Durrell, Clayton	50.00
Edson, Raymond	50.00
Evans, William H.	50.00
Fowler, Daniel	50.00
Fox, Bernadette	50.00
Gagne, Robert	50.00
Gilman, Robert	50.00
Gionet, Edmond	50.00
Goodbout, Lottie	50.00
Goodbout, Richard	50.00
Goodin, Lionel	50.00
Greenwood, Goldie	50.00
Harrington, Arthur	50.00

Harrington, Roger	50.00
Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Houde, Normand	50.00
Hughes, Joan	50.00
Jeffries, William	50.00
Johnson, Grace	50.00
Judd, Harold	50.00
Kendall, Gordon	50.00
Kosch, Francis	50.00
LaBrie, Joseph Jr.	50.00
Lagasse, Rene	50.00
Landry, Donald	50.00
Landry, Laurent	50.00
Landry, Raymond	50.00
LaRue, Mary	50.00
Ledger, Wilfred	50.00
Lehouillier, Daniel	50.00
Leonard, John	50.00
Libby, Roger	50.00
MacDougall, Kenneth	50.00
Marlatt, Ray	50.00
Martell, Edwin	50.00
Mitten Esther	50.00
Mortimer, William	50.00
Mortz, Bernard	50.00
Mulleavey, Joseph	50.00
McInnis, Joseph	50.00
McLaughlin, Jimmie D.	50.00
McTeague, Kevin	50.00
Nemeth, Siegfried	50.00
Noseworthy, Robert	50.00
O'Brien, Juliet	50.00
O'Brien, Elizabeth	700.00
O'Brien, Walter	50.00
O'Rourke, Raymond	50.00
Patterson, John	50.00
Peltier, Michael	50.00
Peltier, Wallace	50.00
Perry, Robert	50.00
Philbrook, Charles	50.00
Plummer, David	50.00
Preston, Charles	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00

Reardon, Patrick	50.00
Regan, Robert	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Lois	50.00
Rogers, Bernard	50.00
Romprey, Ronald P.	50.00
Sargent, Leslie	50.00
Savoy, Francis	50.00
Schlaefel, Herman	50.00
Smith, John	50.00
Spanos, Pauline	50.00
Steadman, William	50.00
Stewart, Roger	50.00
Strickland, George	50.00
Strickland, Henry	50.00
Tardif, Roland	50.00
Testa, Richard	50.00
Theriault, Robert	50.00
Thibeault, Louise	50.00
Thompson, Roger	50.00
Thompson, David	50.00
Torrey, Hattie	50.00
Traub, Alberta	50.00
Vaughn, John	50.00
Walsh, James	50.00
Watson, Louise	50.00
Welch, Robert	50.00
Weldon, Joyce	50.00
Whitman, Dale	50.00
Wiggett, Edward	50.00
Willey, William	50.00
Woodward, Laurence	50.00

1986 ACTUAL EXPENDITURES

Advertising & Regional Associations

Upper Valley Senior Citizens	\$ 1,259.00
Chamber of Commerce	1,500.00
Community Action Program	700.00
Plymouth Area Task Force	100.00
TOTAL	\$ 3,559.00
1986 Appropriation	\$3,459.00

Animal Control

Thomas Strickland, mileage	\$ 151.77
Thomas Strickland, Officer	850.00
N.H. Humane Society	300.00
TOTAL	\$ 1,301.77
1986 Appropriation	\$1,300.00

Capital Outlay

Jordon Milton Machinery, Inc.	\$ 46,000.00
M & M Equipment Inc.	10,300.00
North Country Computer	3,044.00
Ron Currier's Hilltop Chevrolet	6,806.00
Diprizios Garage Inc.	32,997.00
Meyer Plastics Inc.	619.80
Irwin Motors Inc.	23,655.88
RJL Electronics	580.18
TOTAL	\$124,002.86

Cemetery

Daniel Fowler, wages	\$ 978.75
Joseph Asselin, wages	819.00
Gilman Outdoor Equipment	253.45
Sargent Sowell Inc.	51.40
J & J Hardware	148.95
Arnolds Auto Center	58.05
Everetts WW Shop	59.08
TOTAL	\$ 2,368.68
1986 Appropriation	\$4,850.00

Civil Defense

Brigade Quartermaster LTD	\$ 64.52
RJL Electronics	1,320.00
Ossipee Mountain Electronics	273.96
Kank Country Store	11.30
MacKenzie Auto Parts	34.32
Jacques Getty Inc.	100.00
Neptune, Inc.	100.00
TOTAL	\$ 1,904.10
1986 Appropriations \$1,837.00	

Communication Center

Thomas Strickland	\$ 14,707.02
Patrick Reardon	13,187.78
Joe Trudell	13,594.84
Carol Gilman	13,497.71
Robert Chase	129.44
Kenneth Welch	541.15
New England Telephone	429.43
Homestead Press	172.70
Joseph G. Blais Co.	20.08
J & J Hardware	51.41
Mary Smith	20.00
RJL Electronics	70.00
John Hilliard	38.36
TOTAL	\$ 56,459.92
1986 Appropriation \$56,317.52	

Contingency Fund

Franconia Investment Assoc.	\$ 376.40
Willey's Aquarium	234.65
TOTAL	\$ 611.05
1986 Appropriation \$3,000.00	

Elections

The Littleton Courier	\$ 49.17
Everetts WW Shop	40.90
Celia Bossie, ballot clerk	140.00
Mary Donahue, ballot clerk	140.00
Marge Fulton, ballot clerk	140.00
Brenda Goodbout, ballot clerk	105.00
Harold Fulton, ballot clerk	35.00
Country Mile	12.74

Kank Motor Lodge	156.03
Sandy Dovholuk, postage	2.40
Mountain Media	46.80
Municipal Computer Services	164.04
Indian Head Resort	92.47

TOTAL	\$ 1,124.55
1986 Appropriation \$1,120.00	

Fire Department

Mobil Oil Credit Co.	\$ 605.42
R & R Communications	425.48
New England Telephone	94.10
Sandy Dovholuk, postage	5.73
J & J Hardware	28.15
Laconia Fire Equipment	8.75
Manchester Ladder Co., Inc.	306.00
Middlesex Fire Equipment Co.	5,270.46
Kank Country Store	14.75
Joseph McInnis	839.20
Richard Baker	354.60
Nathan Haynes	408.80
Brian Muska	161.10
Arthur Duguay	143.40
Randy Boyle	358.70
Daryl Lavigne	241.70
Danny Bourassa	180.10
Dennis Rosolen	263.90
Paul Beaudin II	181.40
John Vaughn	244.90
Raymond Landry	236.90
Thomas Tardif	200.20
Clifton Dauphine	494.10
Robert Haase	82.50
Joseph LaBrie	268.70
Robert Canfield	347.30
Dale Whitman	56.80
The Littleton Courier	63.00
Motorola Inc.	136.80
W.D. Perkins	217.14
Inland Divers	22.00
Clayton Durrell	16.20
Philip Noyes Co.	176.65
Donbeck Sales	175.00

TOTAL	\$ 12,619.43
1986 Appropriation \$15,608.00	

General Assistance

Farley's Linwood Pharmacy	86.63
Landlord, rent	205.00
Ross Ambulance Service	323.00
LinWood Medical Center	21.00
IGA Foodliner	613.16
Landlord	400.00
Landlord	1,399.00
Landlord	77.04
Landlord	203.30
Landlord	365.00
Landlord	195.00
N.H. Electric Coop.	53.60
Notch Groceries	70.00

TOTAL	\$ 4,011.73
1986 Appropriation \$8,500.00	

Health Department

North Country Home Health Agency	\$ 2,955.00
White Mountain Mental Health	1.00
Littleton Hospital	700.00
Sceva Speare Memorial Hospital	300.00
LinWood Medical Center	10,000.00

TOTAL	\$ 13,956.00
1986 Appropriation \$13,956.00	

Insurance

Davis & Towle Agency	\$ 3,305.00
Ayer Agency	39,258.00
N.H.M.A. PLIT, Inc.	27,720.00

TOTAL	\$ 70,283.00
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Blue Cross & Blue Shield

N.H.M.A. Health Trust	\$ 27,925.75
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TOTAL	\$ 98,208.75
1986 Appropriation \$107,700.00	

Incinerator

Michael Gagnon	\$ 19,911.67
Kenneth Welch	16,114.48
Keith Hart	9,377.67
Edward Gray	1,698.75

American Waste System	7,930.00
Mobil Oil Credit Co.	302.25
New England Telephone	642.61
Arnolds Auto Center	2,699.16
J & J Hardware	307.54
N.H. Electric Coop.	3,288.09
Perry's Trucking & Service Inc.	696.06
AT & T	67.38
Sonnys Auto Parts	902.23
Carrco	1,273.35
Michael Gagnon, mileage	330.24
Conway Tractor & Equipment Corp	1,400.65
Treasurer, State of N.H.	200.00
Solid Waste Equipment Co.	453.37
N.H. Resource Recovery Assoc	50.00
Lyndonville Office Equipment	22.95
Lincoln Sign Co.	211.00
R. Carr Handling Equip. Co.	2,504.81
MacKenzie Auto Parts	3,179.04
Laconia Electric Supply Inc.	93.47
JM Lumber & Construction	450.00
Laconia Fire Equip. Inc.	16.50
D. William Jenkins, materials	75.56
Laurent Overhead Door Systems	134.75
J & M Donahue	480.00
Fadden Construction Co.	4,355.00
Roy A. Sabourn	188.00
Faddens General Store	55.70
J & J Hardware	9.83
MJI Chemical Company	129.00
Cutter Fire Brick Co.	10,273.04
Sunoco Credit Card Center	119.23
Merriam Graves Corp.	706.92
Hunts Auto Center	1,345.00
LinWood Medical Center	47.00

TOTAL	\$ 92,042.30
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1986 Appropriation \$82,332.00

Incinerator ASH PIT

Roy F. Weston, Inc.	\$ 24,195.81
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TOTAL	\$ 24,195.81
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1986 Appropriation \$54,000.00

Legal Expenses

Devine, Millimet Stahl & Branch	\$ 381.10
Michael Conklin	1,852.00
Daniel Crean	216.38
N.H. Dept. of Transportation	500.00
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TOTAL	\$ 2,949.48
1986 Appropriation \$2,500.00	

Library

Carol Govoni	\$ 4,482.50
Fred Branscombe	384.96
Helen Avery	198.00
Mary Govoni	79.00
Nancy Cristiano	671.00
Library Trustes	7,473.04
Barbara Hooker	172.00
Donna Thompson	40.00
Dorris Nicholl	40.00
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TOTAL	\$ 13,540.50
1986 Appropriation \$13,440.00	

Lincoln Woodstock Coop. School District

Lincoln Woodstock Coop. School District	\$1,136,602.00
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Long Term Interest

The Connecticut National Bank	\$ 7,266.25
Shawmut Bank of Boston	2,675.00
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TOTAL	\$ 9,941.25
1986 Appropriation \$100,419.50	

Long Term Principal

Shawmut Bank of Boston	\$ 40,000.00
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TOTAL	\$ 40,000.00
1986 Appropriation \$75,000.00	

Maintenance Department

D. William Jenkins	\$ 20,977.74
Lawrence Drew	8,821.86
Joseph LaBrie	14,904.36
Robert Canfield	15,214.94
Dale Whitman	6,980.26

Mountain Media Inc.	63.45
The Littleton Courier	63.60
Mobil Oil Credit	4,005.65
Carrco	1,399.49
D. William Jenkins, petty cash	140.58
D. William Jenkins, services	60.00
North Country Telephone & Electric	57.50
J & J Hardware	1,099.77
N.H. Electric Coop.	111.33
Everetts WW Shop	282.95
Exxon Company USA	460.64
Sonnys Auto Parts	807.50
Lyndonville Office Equip.	84.03
Laconia Electric Supply Co.	531.24
New England Telephone	912.45
Hilltop Chevrolet	18.88
Diprizios Garage Inc.	2,064.30
Cargill	2,198.93
Howard Lubricants Inc.	929.10
MacKenzie Auto Parts	1,811.86
W.S. Darley & Co.	311.31
DTR Enterprises Inc.	199.00
Liberty International Trucks, Inc.	371.79
Chadwick Ba-Ross Inc.	465.86
Laconia Fire Equipment	39.00
Plymouth Lock Co.	12.00
H.O.P. Pressure Cleaning	2,061.73
Goulet Supply Co. Inc.	358.64
Conn Brothers Construction Inc.	580.00
Merriam Graves Corp.	838.75
LinWood Medical Assoc.	47.00
Perrys Trucking & Service Inc.	114.45
Holmes Transportation	32.85
RJL Electronics	1,665.30
Arthur Whitcomb Inc.	1,032.03
Kank Country Store	203.79
T.I.E. Program	50.00
Teds Gulf Station	77.95
John Vaughn	570.00
Gilman Outdoor Equipment	70.35
State of N.H.-M.V., plates	13.00
Sargent Sowell Inc.	142.65
Ron Curriers Hilltop Chevrolet	229.00
Quint Lynch	113.15
Clifton Dauphine	17.50
Pat Perkins	48.36

Ryan Ledger	111.33
David Peltier	116.80
Michelle Smith	29.20
John Smith	116.80
Robert Hamilton	76.65
Michael Scavetta	58.40
Michael Leclerc	56.58
Roger Landry	85.75
Edward Wiggett	1,077.03
Arnolds Auto Center	49.05
Fox Valley Systems	220.94
Wilson Tire	183.32
W.W. Grainger	40.98
Sunoco Credit Card Center	160.52
Faddens General Store	93.10
International Salt	1,918.17
Hydraulic Hose & Assembly	100.13
Grafton Motors Sales Inc.	453.69
American Transmissions	1,094.56
Public Works Supply Co., Inc.	450.10
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TOTAL	\$100,160.97

1986 Appropriation \$94,677.20

N.H. Municipal Workers Comp. Trust

N.H. Municipal Workers Comp. Trust	\$ 20,447.00
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Patriotic Purposes

Roland Clermont	\$ 850.00
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TOTAL	\$ 850.00
1986 Appropriation	\$850.00

Unemployment Compensation

N.H. Municipal Unemployment Comp. Fund	\$ 2,231.38
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TOTAL	\$ 2,231.38
1986 Appropriation	\$2,300.00

Payments to other Governments

Treasurer; State of N.H.	\$ 389.00
A.F. Stiegler III, Grafton County Treasurer	222,333.00

TOTAL	<hr/> \$222,722.00
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Planning & Zoning

North Country Council	\$ 9,461.28
Grafton County Conservation District	565.60
Charles A. Wood, Register	8.22
Equity Publishing	66.00
Profile Press	7.95
Mountain Media	65.55
The Littleton Courier	27.00
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TOTAL	\$ 10,201.60
1986 Appropriation \$10,440.00	

Kank Patrol

Wallace Peltier	\$ 484.00
Michael Peltier	40.00
David Moser	580.00
John Hilliard	220.00
Clifton Duphine	1,220.00
Brian Peltier	996.00
Fred Oleson	698.00
Thomas Strickland	224.00
Robert Haase	68.00
Lawrence Drew	64.00
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TOTAL	\$ 4,594.00
1986 Appropriation \$9,325.00	

Police Department

Wallace Peltier	\$ 26,647.99
Wallace Peltier	135.00
Michael Peltier	21,598.05
Michael Peltier, clothing allowance	135.00
Michael Peltier, mileage	101.20
David Moser	20,846.83
David Moser, clothing allowance	135.00
David Moser, reimbursement	29.00
Robert Haase	18,285.91
Robert Haase, clothing allowance	60.00
Robert Haase, reimbursement	44.95
William Magee III	7,653.07
Steven Hersom	4,027.95
Steven Hersom, clothing allowance	50.00
Brian Peltier	1,708.42
Clifton Dauphine	408.63
Fred Oleson	1,030.00
John Horgan	383.50

Jane Duguay, matron	134.88
Carol Gilman, matron	133.25
Geraldine Tibbetts, matron	185.25
John Hilliard	8,095.85
John Hilliard, clothing allowance	75.00
Helen Libby	19.50
Fred Englert	308.38
Paul LaRue	36.00
Lawrence Drew	10,832.58
Lawrence Drew, clothing allowance	60.00
Wilson Tire Inc.	677.44
Mobil Oil Credit Corp.	6,658.90
Syndistar Inc.	472.00
Black Hills Shooters Supply	72.00
Wise Uniforms	568.69
State of N.H.	99.68
J & J Hardware	85.69
AT & T	602.47
Arnolds Auto Center	232.04
Exxon Co., USA	1,789.33
Grafton Motor Sales Inc.	273.00
New England Telephone	1,484.16
Carrco	139.28
Richard A. Sherburne Inc.	811.57
Lincoln Mart	17.90
Grampy's Gun & Bow	32.40
Accur-Load Ammunition Inc.	383.64
Ossipee Mt. Electronics	2,837.86
Farleys Linwood Pharmacy	218.64
20th Century Plastic Inc.	24.77
Scroggins National Law Enforcement Directory	42.95
Smith & Wesson	99.32
Bens Uniforms	836.76
National Association of Chiefs of Police	30.00
Conference Chairman N.E.O.A.	10.00
Wallace Peltier, petty cash	385.31
Lawrence Drew, mileage	36.34
Equity Publishing Corp.	1,055.95
Lyndonville Office Equip.	444.68
Joseph G. Blais & Co.,	172.80
National Crime Prevention Council	137.38
Mountain Media	21.60
Jacques Getty	50.00
Mac-Durgin Assoc	780.00
Homestead Press	113.25
White Mt. Chrysler, Plymouth Dodge	30.00

Neptune Inc.	3,312.97
T.A.B. Police Distributors	126.00
N.H. Association of Chiefs of Police	10.00
Lincoln Motel	23.54
Kustom Electronics Inc.	2,414.20
RJL Electronics	1,992.40
Warren Gorham & Lamont Inc.	38.90
Laconia Fire Equipment	14.00
Glen Press	108.45
Intoximeters Inc.	222.45
The Constable Equip. Co., Inc.	138.39
Granite State signs	56.30
Charlies Gun & Sport	455.17
N.H. Police Assoc.	82.00
The White Mt. Shopper	13.60
Thomas Strickland	1,050.63
Clark Boardman Co., LTD	318.25
Lethal Force Institute	200.00
Lincoln Sign Co.	450.00
Sonnys Auto Parts	16.79
Lynn Peavey Co	84.93
MacKenzie Auto Parts	2.34
Odin Press	30.00
Central Equipment Co.	72.00
Sunoco Credit Card Center	81.87
The Littleton Courier	37.80
Myron Manufacturing Corp.	104.86
Quick Sports Haven Inc.	45.33
Great Western Supply	199.27
Tex Shoemaker & Sons Inc.	105.70

TOTAL	\$156,697.13
1986 Appropriation \$164,429.11	

Recreation Department

Robert Doty	\$ 14,699.88
Robert Doty, mileage	180.62
Robert Doty, reimbursement	107.25
Mary Ganey	819.00
Marcy Brunelle	742.00
Red Jacket Inc.	103.00
N.H. Recreation & Parks Assoc.	12.00
Friends of Recreation	1,940.00
Dicks Mobil	35.02
Kellys Auto Body Inc.	35.00
N.H. Electric Coop.	1,128.00

Arnolds Auto Center	123.04
Albert W. Currier	40.12
Laconia Electric Supply Inc.	106.10
J & J Hardware	265.88
Rocky Jones	85.00
Northeast Ford Engines Inc.	73.66
Everetts WW Shop	225.80
Central Paper Products Co.	350.00
MacKenzie Auto Parts	116.89
Sonnys Auto Parts	184.34
Lyndonville Office Equip.	190.64
Eastern Bearings Inc.	22.62
Wilco Publishing Co.	62.00
N.E. Telephone	604.26
N.R.P.A.	90.00
Perrys Trucking & Service Inc.	12.00
Sandy Dovholuk, postage	5.00
Miracle Recreation Equip.	3,385.00
Babe Ruth	400.00
Lincoln Sign Co.	150.00
H.K. Webster Co. Inc.	215.30
LinWood Medical Assoc.	29.80
Robert Nelson, Soccer	500.00
Persons Concrete Inc.	350.00
N.H.R.P.S.	16.00
Laconia Fire Department	18.50
Recco, Inc.	134.25
Lawrence Drew	78.75
Robert Canfield	160.88
Joe Chenard	245.82
Stanley Dovholuk	237.50
John Bartlett	670.94
Robert A. Chase	206.63
Arthur Whitcomb, Inc.	1,031.01
Mike's Construction	175.00
Northeast Glass	88.32
State of N.H. Tramway Board	52.50
Fox Valley Systems Inc.	109.77
Robert Mitten	60.00
Little Mountain Enterprises	700.00
Cofrans	140.45
Alfax Manufacturing	124.85
Postmaster	44.00
The White Mt. Shopper	78.60

TOTAL

\$ 31,762.99

1986 Appropriation \$31,303.00

Revaluation

Treasurer, State of N.H.	\$ 14,131.42
New England Telephone	384.58
Mountain Media	32.40
The Littleton Courier	26.82
Lincoln Station	302.40
Indian Head Motel Resort	198.86
Cartographic Assoc., Inc.	54.00
Clays Office Products	189.80
J & J Hardware	23.59
N.H. Electric Coop.	96.61
Lincoln Mill Associates	1,000.00
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TOTAL	\$ 16,440.48

Sewer Department

Clayton Durrell	\$ 9,602.66
Allied Fisher Scientific	84.92
Wallace & Tiernan Penwalt	366.00
New England Telephone	479.99
Hach Company	144.24
N.H. Electric Coop.	39,818.80
Frederick Flow Inc.	256.85
New England Chemical	898.00
Eastern Steel Products	62.23
Fay Electric Motors	28.05
Water Pollution Control Federation	90.00
Lyons Steel Inc.	166.00
Calco., Inc.	541.60
Zenith Sales & Service	35.00
Everett J. Prescott	445.59
J & J Hardware	54.32
Wesco	193.04
J & M Donahue	1,150.00
W.W. Grainger Inc.	83.83
Public Works Supply Co. Inc	327.52
Faddens General Store	9.00
D. Avery & Sons Inc.	533.64
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TOTAL	\$ 55,371.28
1986 Appropriation	\$49,512.16

Sewer Study

Roy F. Weston, Inc.	\$ 20,225.39
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TOTAL	\$ 20,225.39

Street Lights

N.H. Electric Coop.	\$ 25,940.49
Loon Mt. Rec. Coop.	1,083.04

TOTAL**\$ 27,023.53**

1986 Appropriation \$28,800.00

Town Hall

Beverly Chase	\$ 378.00
Carrco	6,199.46
Lyndonville Office Equip.	202.15
N.H. Electric Coop.	2,414.61
Laconia Electric Supply	512.48
Jordon Kom Kraft Inc.	350.00
Rochester Midland	66.46
J & J Hardware	50.80
Everetts WW Shop	86.15
Central Paper Products	54.66
I.G.A. Foodliner	134.49
Lincoln Signs Co.	128.00
Roy F. Weston, Inc.	9,323.53
W.W. Grainger Inc.	163.08
Ross Express Inc.	8.75
Sargent Sowell Inc.	113.70
Sears Roebuck & Co.	238.00
Faddens General Store	34.20
Robinson Heating Service	150.62
D. William Jenkins	400.00
Edith McCaffrey	10.00
Michael McCaffrey	35.00
Ed Atwood	60.90

TOTAL**\$ 21,115.04**

1986 Appropriation \$23,775.00

Town Officers Expenses

Kalene Roberts	\$ 23,000.12
Sandra Dovholuk	13,520.00
N.H. City & Town Management Assoc.	35.00
United States Postal Service	120.90
Kalene Roberts, mileage	176.18
Charles A. Wood, Register	206.64
National Market Reports Inc.	144.00
Lyndonville Office Equip.	2,077.06
N.H. City & Town Clerks Assoc.	12.00
Faddens General Store	3.60

The Littleton Courier	1,162.27
N.H. Association of Assessing Officials	20.00
N.E. Telephone	2,069.42
Wheeler & Clark	15.90
Homestead Press	220.25
Sandy Dovholuk, petty cash	295.21
Roy F. Weston, Inc.	7,787.65
Mountain Media	180.00
Glen Press	3,800.25
Floradale	90.00
Postmaster, Lincoln, N.H.	1,095.00
Brown & Saltmarsh	164.00
N.H. Tax Collectors Assoc.	25.00
Grafton County Probate Court	1.50
Dun & Bradstreet	244.25
The White Mt. Shopper	69.52
Hilliard Candyland	19.00
Equity Publishing	357.50
Treasurer, State of N.H.	90.00
Pitney Bowes	872.47
North Country Computers	182.85
Cartographic Associates Inc.	1,280.00
Safeguard AFCO	160.28
North Country Telephone	83.45
Carey, Vachon & Clukay	5,130.00
J & J Hardware	7.91
N.H. Municipal Assoc.	711.12
Tower Publishing	20.00
I.G.A.	92.58
Branham Publishing	22.70
MacDurgin Assoc.	85.00
Municipal Computer Services	1,139.96
Union Leader	90.09

TOTAL

\$ 66,880.63

1986 Appropriation \$68,320.00

Town Officers Salaries

Sandy Dovholuk, Town Clerk	\$ 600.00
Sandy Dovholuk, Tax Collector	1,000.00
Edmond Gionet, Selectmen	1,200.00
Edmond Gionet, Health Officer	100.00
Edmund Gionet, Overseer of the Poor	300.00
Jay Bartlett, Selectmen	1,200.00
Jeffrey Mayhew, Selectmen	1,200.00
Earl Rannacher, Treasurer	1,200.00

Fred Branscombe, Moderator	175.00
Jane Duguay, Supervisor	140.00
Wallace Rennie, Supervisor	175.00
Robert Henderson, Supervisor	175.00

TOTAL	\$ 7,465.00
1986 Appropriation \$7,500.00	

Water Department

Clayton Durrell	\$ 10,784.32
New England Chemical	1,922.48
N.H. Electric Coop.	13,839.54
Heads Electric	1,568.36
White Mt. Technical Services	1,186.39
N.E. Telephone	319.34
Water Test Corporation	234.00
Sandy Dovholuk, postage	4.35
J & J Hardware	125.30
Treasurer, State of N.H.	40.00
Everett J. Prescott	5,491.41
Waltham Chemical Pump Corp.	383.05
Wallace Tiernan Division	188.15
J & M Donahue	1,150.00
Frederick Flow Inc.	3,582.67
Zenith Sales & Service	130.00
Wright Electric Inc.	526.35
State of N.H. NHWS & PCC	517.00
Arthur Whitcomb	212.50
Public Works Supply Co., Inc.	386.84
Rocky Jones	150.00
Hach Co.	23.09

TOTAL	\$ 42,765.14
1986 Appropriation \$67,297.00	

Employer's Retirement

N.H. Retirement System	\$ 10,755.57
TOTAL	\$ 10,755.57

Withholding

Plymouth Guaranty Savings Bank	\$ 52,820.00
TOTAL	\$ 52,820.00

Social Security

Treasurer, State of N.H.	\$ 19,867.72
TOTAL	\$ 19,867.72

Division of Human Services

Child Support Program	\$ 216.00
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Medicare

Treasurer, State of N.H.	\$ 296.51
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Bond Council Work

Devine, Millimet, Stahl & Branch	\$ 1,977.60
TOTAL	\$ 1,977.60

Fire Station

Daniel Scully, Architect	\$ 19,938.81
Union Leader	709.52
Mountain Media	52.40
The Littleton Courier	112.50
Everett J. Prescott	906.04
TOTAL	\$ 21,719.27
1986 Appropriation \$275,000.00	

Sewer Lift Station

Roy F. Weston, Inc.	\$ 4,384.34
Frederick Flow Inc.	1,981.57
TOTAL	\$ 6,365.91
1986 Appropriation \$148,000.00	

Fire Truck

Union Leader Corp.	\$ 54.69
White Mountain Mack	55,841.07
Middlesex Fire Equipment	15,000.00
TOTAL	\$ 70,841.07
1986 Appropriation \$150,000.00	

Mansion Hill Water Tank

Roy F. Weston, Inc.	\$ 25,646.10
Capitol Appraisal Assoc.	2,400.00
TOTAL	\$ 28,046.10
1986 Appropriation \$870,000.00	

Highway Subsidy	
Pike Industries, Inc.	\$ 5,727.18
TOTAL	<hr/> \$ 5,727.18

Power Plant	
Brown Olson & Wilson	\$ 3,912.50
TOTAL	<hr/> \$ 3,912.50

Water Project Retainage	
LWC Inc.	\$ 7,854.57
TOTAL	<hr/> \$ 7,854.57

Discounts, Abatements & Refunds	
The Savers Bank	\$ 5.00
Geraldine Houde	216.00
Wisal Realty	157.82
Rosilda Welch	10.00
Robert & Judith Harrington	9.70
Norman Levenson	579.26
John Gould	10.00
Jacob & Karen Brown	1,026.26
William & Diand Delaney	938.98
TOTAL	<hr/> \$ 2,953.02

State Shed Water Line	
Everett J. Prescott	\$ 1,774.47
J & M Donahue	1,320.00
Francis Huot	85.00
Arthur Whitcomb	571.28
Drilling & Blasting, John H. MacDonald	517.20
TOTAL	<hr/> \$ 4,268.25

STATEMENT OF DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 1986

	Sewer Bonds	Sewer Bonds
	Lob B	(Lot B)
	3½%	4.40%
Amount of Orig. Issue	\$6,000,000.00	\$200,000.00
Date of Orig. Issue	April 1, 1967	April 1, 1968
Principal Payable Date	April 1st	April 1st
Interest Payable Dates	Apr. 1 & Oct. 1	Apr. 1 & Oct. 1
Payable At	The National Shawmut Bank of Boston	The National Shawmut Bank of Boston

Maturities—Fiscal Year				
Ending Dec. 31st	Principal	Interest	Principal	Interest
1987	30,000.00	525.00	10,000.00	660.00
1988			10,000.00	220.00
	\$ 30,000.00	\$ 525.00	\$ 20,000.00	\$ 880.00

NEW HAMPSHIRE MUNICIPAL BOND BANK
1983 Series A
Town of Lincoln

	Period Ending	Principal Maturity Schedule	New Interest Payment Schedule	New Debt Service Payment Schedule
1	15-Jan-87	0.00	6,604.94	6,604.94
2	15-Jul-87	15,000.00	6,763.75	21,763.75
3	15-Jan-88	0.00	6,037.06	6,037.06
4	15-Jul-88	15,000.00	6,223.75	21,223.75
5	15-Jan-89	0.00	5,430.52	5,430.52
6	15-Jul-89	15,000.00	5,646.25	20,646.25
7	15-Jan-90	0.00	4,784.40	4,784.40
8	15-Jul-90	15,000.00	5,031.25	20,031.25
9	15-Jan-91	0.00	4,204.59	4,204.59
10	15-Jul-91	15,000.00	4,397.50	19,397.50
11	15-Jan-92	0.00	3,513.97	3,513.97
12	15-Jul-92	15,000.00	3,745.00	18,745.00
13	15-Jan-93	0.00	2,893.23	2,893.23
14	15-Jul-93	10,000.00	8,077.50	18,077.50
15	15-Jan-94	0.00	2,190.85	2,190.85
16	15-Jul-94	10,000.00	2,395.00	12,395.00
17	15-Jan-95	0.00	1,712.88	1,712.88
18	15-Jul-95	10,000.00	1,930.00	11,930.00
19	15-Jan-96	0.00	1,274.02	1,274.02
20	15-Jul-96	10,000.00	1,455.00	11,455.00
21	15-Jan-97	0.00	753.49	753.49
22	15-Jul-97	10,000.00	970.00	10,970.00
23	15-Jan-98	0.00	308.14	308.14
24	15-Jul-98	10,000.00	485.00	10,485.00
Total		\$150,000.00	\$86,828.09	\$236,828.09

Total Reduced Debt Service Payments
Due to Refunding: \$ 2,411.91

NEW HAMPSHIRE MUNICIPAL BOND BANK
1985 Series C
Town of Lincoln

	Period	Principal	New Interest	New Debt Service
	Ending	Maturity Schedule	Payment Schedule	Payment Schedule
1	15-Feb-87	20,000.00	10,182.27	30,182.27
2	15-Aug-87	0.00	9,316.97	9,316.97
3	15-Feb-88	20,000.00	9,375.00	29,375.00
4	15-Aug-88	0.00	8,412.36	8,412.36
5	15-Feb-89	20,000.00	8,485.00	28,485.00
6	15-Aug-89	0.00	7,506.71	7,506.71
7	15-Feb-90	20,000.00	7,595.00	27,595.00
8	15-Aug-90	0.00	6,643.84	6,643.84
9	15-Feb-91	15,000.00	6,705.00	21,705.00
10	15-Aug-91	0.00	5,957.16	5,957.16
11	15-Feb-92	15,000.00	6,037.50	21,037.50
12	15-Aug-92	0.00	5,269.70	5,269.70
13	15-Feb-93	15,000.00	5,370.00	20,370.00
14	15-Aug-93	0.00	4,624.95	4,624.95
15	15-Feb-94	15,000.00	4,702.50	19,702.50
16	15-Aug-94	0.00	3,933.53	3,933.53
17	15-Feb-95	15,000.00	4,035.00	19,035.00
18	15-Aug-95	0.00	3,272.55	3,272.55
19	15-Feb-96	15,000.00	3,367.50	18,367.50
20	15-Aug-96	0.00	2,626.36	2,626.36
21	15-Feb-97	15,000.00	2,700.00	17,700.00
22	15-Aug-97	0.00	1,961.08	1,961.08
23	15-Feb-98	15,000.00	2,025.00	17,025.00
24	15-Aug-98	0.00	1,261.38	1,261.38
25	15-Feb-99	15,000.00	1,350.00	15,350.00
26	15-Aug-99	0.00	609.16	609.16
27	15-Feb-00	15,000.00	675.00	15,675.00
Total		\$230,000.00	\$134,000.52	\$364,000.52

Total Reduced Debt Service Payments
Due to Refunding: \$ 1,109.48

NEW HAMPSHIRE MUNICIPAL BOND BANK
June 1986 Issue
Town of Lincoln
Debt Service for Proposed Issue

	Period Ending	Coupon Rate	Principal	Interest	Total Debt Service
	1/15/1987			21,384.48	21,384.48
1	7/15/1987	5.600	98,000.00	19,342.75	117,342.75
	1/15/1988			16,598.75	16,598.75
2	7/15/1988	6.000	90,000.00	16,598.75	106,598.75
	1/15/1989			13,898.75	13,898.75
3	7/15/1989	6.600	90,000.00	13,898.75	103,898.75
	1/15/1990			10,928.75	10,928.75
4	7/15/1990	6.950	85,000.00	10,928.75	95,928.75
	1/15/1991			7,975.00	7,975.00
5	7/15/1991	7.250	85,000.00	7,975.00	92,975.00
	1/15/1992			4,893.75	4,893.75
6	7/15/1992	7.850	25,000.00	4,893.75	29,893.75
	1/15/1993			3,912.50	3,912.50
7	7/15/1993	7.850	25,000.00	3,912.50	28,912.50
	1/15/1994			2,931.25	2,931.25
8	7/15/1994	7.850	25,000.00	2,931.24	27,931.25
	1/15/1995			1,950.00	1,950.00
9	7/15/1995	7.850	25,000.00	1,950.00	26,950.00
	1/15/1996			968.75	968.75
10	7/15/1996	7.750	25,000.00	968.75	25,968.75
			<hr/>	<hr/>	<hr/>
			\$573,000.00	\$168,842.23	\$741,842.23

Interest Start Date: 6/26/1986
Delivery Date: 6/26/1986
First Interest Payment Date: 1/15/1987
Accrued Interest: 0.00
N.I.C. 7.205498
T.I.C.: 7.150453
Average Life: 4 Years 1 Month 2 Days

TOWN CLERK'S ACCOUNTS
For Year Ended December 31, 1986

Debit

1986 Auto Registration	\$122,818.00
1986 Dog Licenses	259.70
1986 Filing Fees	11.00
1986 Marriage Licenses	480.00
1986 UCC's	1,455.64
1986 Parking Tickets & Dog Violations	648.00
Birth & Death Certificates Issued	39.00
TOTAL	<u>\$125,711.34</u>

Credit

1986 Auto Registrations	\$122,818.00
1986 Dog Licenses	259.70
1986 Filing Fees	11.00
1986 Marriage Licenses	480.00
1986 UCC's	1,455.64
1986 Parking & Dog Violation	648.00
Birth & Death Certificates Issues	39.00
Total	<u>\$125,711.34</u>

1986 TAX ASSESSMENT

Total Town Appropriations	\$2,910,259	
Total Revenues & Credits	2,289,203	
Net Town		621,056
Net School		1,045,322
Net County		222,333

Total of Town, School & County		\$1,888,711
Deduct: Total Busines Profits Reimb.		- 159,593
Add: War Service Credits		+ 6,900
Add: Overlay		+ 20,136

Property Tax to be Raised		\$1,756,154

1986 NET ASSESSED VALUATION

$$\$66,395,243 \times .02645 = \$1,756.154$$

1986 TAX RATE

Municipal	\$ 9.00
County	3.20
School	14.25

Total	\$ 26.45

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1986

DR.

	Levies	Of	
	1986	1985	Prior
Uncollected Taxes—Beg. of Fiscal Year			
Property Taxes	\$	\$214,469.96	165.05
Resident Taxes		1,160.00	1,560.00
Taxes Committed to Collector:			
Property Taxes	\$1,749,877.30		
Resident Taxes	8,000.00		
Added Taxes:			
Property Taxes	3,082.75		
Resident Taxes	800.00	100.00	
Overpayments:			
a/c Property Taxes	2,555.95		
a/c Resident Taxes	15.00	1.00	
Interest Collected on Delinquent			
Property Taxes:	89.36	14,953.47	213.79
Penalties Collected			
on Resident Taxes	15.00	73.00	7.00
	-----	-----	-----
Total Debits	\$1,764,435.36	\$230,757.43	\$ 1,945.84

CR.

Remittances to Treasurer			
During Fiscal Year			
Property Taxes	1,413,396.52	213,556.11	165.05
Resident Taxes	6,485.00	811.00	140.00
Interest Collected			
During Year	89.36	14,953.47	213.79
Penalties on			
Resident Taxes	15.00	73.00	7.00
Abatements Made During Year:			
Property Taxes	2,386.69	913.85	
Resident Taxes	660.00	130.00	1,210.00

Uncollected Taxes—End of Fiscal Year:
(As Per Collector’s List)

Property Taxes	339,732.79		
Resident Taxes	1,670.00	320.00	210.00
Total Credits	\$1,764,435.36	\$230,757.43	\$ 1,945.84

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1986

DR.

—Tax Sales on Account of Levies Of—

	1985	1984	Prev. Years
Balance of Unredeemed Taxes—			
Beg. Fiscal Year	\$	\$ 11,144.14	\$ 16,321.83
Taxes Sold To Town			
Dur. Cur. Fis. Yr.*	16,140.66		
Interest Collected			
After Sale	198.13	983.95	6,314.78
Redemption Costs	188.10	136.80	136.80
	<hr/>	<hr/>	<hr/>
Total Debits	\$ 16,526.89	\$ 12,264.89	\$ 22,773.41

CR.

Remittances to Treasurer During Year:

Redemptions	\$ 11,374.01	\$ 7,347.97	\$ 15,593.34
Interest & Costs			
After Sale	386.23	1,120.75	6,451.58
Abatements Dr. Yr.	142.72	2,374.92	728.49
Unredeemed Taxes—			
End of Fiscal Yr.	4,623.93	1,421.25	
	<hr/>	<hr/>	<hr/>
Total Credits	\$ 16,526.89	\$ 12,264.89	\$ 22,773.41

**Amount of Tax Sales(s) sold to town during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

REPORT OF THE LINCOLN PLANNING BOARD

February 1, 1987

During the period since the 1986 Town Meeting the Lincoln Planning Board has been very active, working on three major projects. First, the Board has written the final chapters of the Lincoln Master Plan, and adopted same in December.

Next we began the development of Sub-Division Regulations per the direction of the voters at the Town Meeting. They have subsequently been adopted.

Third, the Land Use and Sign Ordinances, passed by the voters last March, were extensively reviewed. A number of changes have been proposed for adoption at the 1987 Town Meeting. It is our sincere hope that these reflect the concern of our residents for controlled growth in our community.

The following is a report of attendance by your Planning Board members during the year (19 meetings or hearings were held):

John Patterson	17 meetings
Philip Gravink	17 meetings
Joseph Chenard	18 meetings
Ann Walsh	17 meetings
Jeffrey Mayhew	17 meetings

The Board would like to thank Joanna Whitcomb of the North Country Council for her countless hours of research and work helping the Planning Board achieve it's goals for 1986/87. Also many thanks to those who attended our many meetings and hearings to offer comments and ideas on our proposals.

Respectfully submitted,
 JOHN PATTERSON, *Chairman*
 PHILIP GRAVINK, *Vice-Chairman*
 ANN WALSH
 JOSEPH CHENARD
 JEFFREY MAYHEW

**WASTEWATER TREATMENT SYSTEM
CONNECTION FEE ORDINANCE
Revised March 1987**

WHEREAS, the Town of Lincoln is experiencing economic development which is threatening the limits of the Town's existing water treatment system, and;

WHEREAS, the State Water Supply and Pollution Control Commission has mandated Commission approval for connection of all categories of users of the wastewater treatment system except single family dwellings, and;

WHEREAS, the Town will be required to add additional capacity to the system to treat anticipated additional waste; and

WHEREAS, it is the purpose of this ordinance to defray the cost of additions and/or improvements to the wastewater treatment system, including, but not necessarily limited to improvements and/or repairs to the existing wastewater treatment system, new construction, principal and interest payments on debt incurred therefor, related consulting and engineering fees, necessitated by requirements of the Water Supply and Pollution Control Commission;

NOW, THEREFORE, the Town of Lincoln, in recognition of the above, enacts the following:

**WASTEWATER TREATMENT SYSTEM
CONNECTION FEE ORDINANCE**

1. Fee Imposed. Any owner engaging in new construction as defined in paragraph 2 requiring utilization of the Town's wastewater treatment system shall be required to pay a one-time wastewater treatment connection fee, the payment of which shall entitle the landowner, his heirs, successors and/or assigns to utilize the wastewater facilities of the Town in accordance with the level of usage permitted for the specific premises by the fee paid and the use requested as hereinafter set forth.
2. New construction. Any new construction, addition or change in use of property which may reasonably be expected to increase the current or prospective use of the Town wastewater facilities shall be deemed new construction for purposes hereof, and shall require application to the Town pursuant hereto and payment of any resulting additional fee provided for herein.
3. Payable in Advance. Each owner must apply for and make advance payment of the connection fee to the Selectmen before the Town will permit the owner to utilize the Town treatment facilities.
4. Inspection and Adjustment. Prior to the commencement of construction or conversion resulting in a change of use the Town shall cause an inspection of the premises and/or proposal to be performed to determine the number of points to be assessed according to the provisions of paragraph 7 below. Subsequent to com-

pletion of construction, a physical inspection of the premises shall be performed by the Town and adjustments in the prepaid connection fee shall be made at such a time in the event the points assessed result in a fee greater or less than the sum paid in advance. The property owner shall be responsible for paying such additional connection fee if any, resulting from the Town's inspection of his property.

5. No Refund. Once adjustments have been made to the original fee pursuant to paragraph 4, the Town shall not be responsible for any refund of the original fee paid by the owner or by his predecessor in title, even upon subsequent alteration of the property which theoretically reduces the number of points.

6. Point System. A point system shall be used in order to make the connection fee equitable and proportional to the anticipated use of the treatment facility. The dollar charge per point shall be set forth in Exhibit A, attached hereto and made a part hereof. The Selectmen shall assess points in accordance with the anticipated use of each property owner subject to this ordinance. A minimum number of 4 points shall be assessed in each case where wastewater treatment service has not previously been provided by the Town to premises subject to this ordinance. For any change in use, the connection fee shall be determined on the basis of the increase in use over the pre-existing use.

7. The following guidelines shall be used in assessing points:

1. For Restaurants, the total seating capacity shall be multiplied by .5, and for Bars, the total seating capacity shall be multiplied by .25 to determine the points to be assessed. Provided, however, in the event the Restaurant or Bar utilizes disposable paper products rather than washable dishware, glassware, the number of assessed points shall be reduced by three-fifths.
2. .75 points for each room and each bath of a Motel, Inn, Lodge, or Ski Lodge, Ski Club.
3. At campsites providing dump stations for recreation vehicles and/or travel trailers, each such hook-up shall be multiplied by .5 to determine the points to be assessed. Common dump stations such as campgrounds shall be assessed 10 points.
4. Additional sinks not included in baths or kitchens, .25 points each.
5. A half-bath consisting of one wash basin, and one toilet, 1.5 points each.
6. Each extra toilet or urinal in a half-bath area, an additional .75 points.
7. A single shower or a single tub, 1.5 points.
8. Full baths, which includes a shower or tub, a wash basin, and a toilet, 3 points.
9. If a wash basin is located in a room directly adjacent to a shower, a tub, or a toilet, they shall be considered a full bath and shall be assessed three points.
10. Kitchens, 2.5 points.
11. Commercial laundries, 2 points per washer.
12. Residential laundry rough-ins, .5 points each.
13. Outside water taps, or spigots, 1 point each. All residences or commercial establishments shall be assessed for at least one outside water tap or spigot,

even though there may in fact, be none present on the outside of the building.

14. Commercial swimming pools, 10 points each. Residential swimming pools, 4 points each.
 15. A commercial car wash shall be assessed 10 points if it uses the sewer system, but shall be exempt if it does not.
 16. Fire extinguishing systems, such as wet stand pipes, dry stand pipes, and sprinklers shall not be assessed at all, whether located in residential or commercial establishments.
 17. Take-out type restaurants, 7.5 points.
 18. Jacuzzis and hot tubs in a commercial establishment will each be assessed 6 points. Jacuzzis and hot tubs in a residential establishment shall be assessed 2 points each.
 19. The Selectmen are hereby empowered to determine in their sole discretion the points applicable for any use not expressly provided for herein, and may abate or adjust points, as justice may require in the event of any change or modification of use not expressly provided for herein.
 20. For good cause shown, the Selectmen may abate or adjust any points determined under this section. The Selectmen are empowered hereby to negotiate payment terms with large developers in the event there are unusual circumstances equitably warranting modification of the provisions of this ordinance.
8. Pre-Payment of Tap Fees Required. Upon approval by the Planning Board of any development of ten or more units or any new construction which will total 10 or more points under section 7, the owner shall make a deposit of connection fees determined as follows:
- A. Within 30 days after Planning Board approval and/or approval for allocations from the Board of Selectmen, the owner shall present to the Selectmen a realistic timetable estimating when facilities using the sewer system will be occupied. Upon presentation of the timetable, the owner will make a 50% deposit of estimated connection fees due on the proposed project during the 12 months immediately following.
 - B. Annually, thereafter, a similar deposit shall be required for each 12 month period. The Selectmen may make such adjustments in the deposits as are appropriate based on actual construction and revised timetable estimates.
 - C. The Balance due on the connection fee will be paid prior to the building permit being issued.
 - D. Any owner who is determined to have intentionally underestimated a timetable to avoid deposit fees may be assessed an additional levy equal to underestimated deposits together with 10% of the total deposit properly required.
9. Penalties and Remedies for Non-Payment of Fees. In the event and owner fails or refuses to pay the connection fee, such unpaid charges shall result in a lien on the subject property in accordance with State Law. Interest in accordance with State Law shall be assessed and the Town may collect charges as allowed by RSA 38:22.

10. Capital Improvement Fund. Connection fees collected pursuant hereto shall, until expenditure thereof is necessitated by construction and related costs, be maintained in such Capital Reserve Fund as the Selectmen in their discretion may choose. Amounts equal to connection fees shall be annually maintained in the Sewer System Improvement Capital Reserve Fund.

11. Separability. If any clause, phrase or provision of this ordinance is declared invalid by any court or other competent authority, such holding will not effect the validity of any other clause, phrase or provision, nor effect the validity of any other connection fees assessed or paid pursuant hereto.

EXHIBIT A

To

Wastewater Treatment System Connection Fee Ordinance

The Wastewater Treatment System Connection Fee shall be Two Hundred Dollars (\$200) per point and shall apply to any connection whether pre-sold or not, made subsequent to the passage hereof.

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 PM

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the tenth (10th) day of March next at 10:00 of the clock in the forenoon to act upon the following subjects:

ARTICLES ONE THROUGH FOUR WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM

ARTICLE #1. To choose all necessary Town Officers for the year ensuing.

ARTICLE #2. To see if the Town will vote to adopt the Land Use Plan Ordinance as amended and recommended by the Lincoln Planning Board.

ARTICLE #3. To see if the Town will vote to adopt the provisions of RSA 287-E relative to the conduct of games of bingo and the sale of lucky seven tickets.

ARTICLE #4. To see if the Town will vote to adopt the Town Manger Form of Government (inserted by petition).

THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM

ARTICLE #5. To see if the Town will vote to raise and appropriate the sum of \$2,300,000 for construction of a sewage treatment facility together with all necessary and incidental costs and expenses, including, without limitation, planning expenses (the "Project"), and to authorize the raising of said sum as further provided in this Article.

a. The sum of up to \$1,300,000 shall be raised by issuance of notes and bonds pursuant to RSA 33, the Selectmen being authorized to invest said sum, to use the interest earned thereon for the Project, to determine the rate of interest thereon and the maturity and other terms thereof, to issue and negotiate the same and to take any other action or pass any other votes relative thereto.

b. The sum of \$1,000,000 shall be raised through expenditures from the Sewer Improvement Capital Reserve Fund established by Article 9.

c. The Selectmen are authorized to apply for, accept and expend any grant moneys from any source which may be made available for the purposes of this Article, the amount of Town appropriated funds to be raised through issuance

of notes or bonds to be reduced by the amount of any grant moneys so received by the Town that are used for the purpose of this Article.

d. The appropriation of funds for the Project under this Article is contingent upon the Town Meeting authorizing the bond issue referenced above and passing Article 9 below establishing the Sewer Improvement Capital Reserve Fund and appropriating moneys thereto.

ARTICLE #6. To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety Thousand Dollars (\$190,000) for the purpose of paying for the enlargement and/or replacement of the existing water main on or about Pollard Road in the Town; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #7. To see if the Town will vote to raise and appropriate the sum of Two Hundred Seventy Five Thousand Dollars (\$275,000) for the purpose of paying for the acquisition and construction of an incinerator, such sum to be used for the acquisition and construction of an incinerator to be completely owned entirely by the Town or for the Town's share of an incinerator to be jointly owned by the Town and the Town of Woodstock, this authorization having the effect of revoking the authority given to the Town at the 1986 Annual Meeting to appropriate \$162,500 for the Town's share of an incinerator to be jointly owned with the Town of Woodstock; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #8. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

ARTICLE #9. To see if the Town will vote to establish a Capital Reserve Fund to be known as the Sewer Improvement Capital Reserve Fund to defray capital improvements, expansion and repairs to the Lincoln Sewer System and to designate the Board of Selectmen as agents of this fund and to further raise and appropriate the sum of \$1,000,000 to be placed in this fund. The appropriation of funds by this article shall be offset by all funds received as “tap fees” under the Lincoln Sewer System Regulations and the amount of this appropriation shall be adjusted to reflect increases or decreases based on actual fees received.

ARTICLE #10. To see if the Town will vote to raise and appropriate the sum of \$100,000 for the purpose of paying for the construction of a new public works building to be constructed on land owned by the Town.

ARTICLE #11. To see if the Town will vote to raise and appropriate a sum not to exceed \$100,000 from the Water Tap Fee Account for the purpose of designing a Water Treatment Plant.

ARTICLE #12. To see if the Town will vote to establish a Capital Reserve Fund to defray capital improvements, expansion and repairs to the Lincoln Water System and to designate the Selectmen as agents of this fund and to further raise and appropriate \$100,000 to be placed in this fund. The appropriation of funds by this article shall be offset by all funds received as “tap fees” under the Water Tap Fee Ordinance.

ARTICLE #13. To see how much money the Town will vote to raise and appropriate for the purpose of a Loader/Backhoe.

ARTICLE #14. To see how much money the Town will vote to raise and appropriate for the purpose of a Snow Cat.

ARTICLE #15. To see how much money the Town will vote to raise and appropriate to substantially complete the Revaluation.

ARTICLE #16. To see how much money the Town will vote to raise and appropriate for the Paving of Town streets and sidewalks.

ARTICLE #17. To see how much money the Town will vote to raise and appropriate for the purpose of a Police Cruiser.

ARTICLE #18. To see how much money the Town will vote to raise and appropriate for architectural and engineering fees for the Town Building.

ARTICLE #19. To see how much money the Town will vote to raise and appropriate for General Government.

ARTICLE #20. To see if the Town will vote to adopt the Wage Schedule for Town Employees as proposed by the Selectmen.

ARTICLE #21. To see if the Town will vote to have the positions of Town Clerk & Tax Collector filled by appointment by the Selectmen as follows:

1. The appointments shall be for such term as the Selectmen determine not to exceed three years, to hold office at their pleasure.

2. Authority for appointments under this article shall take effect immediately and the election of officials to fill these positions at the 1987 Town Election shall be of no effect.

3. The provisions of this article calling for appointment of the Town Clerk shall not take effect unless authorized by State Law.

ARTICLE #22. To see how much money the Town will vote to raise and appropriate for Public Safety.

ARTICLE #23. To see how much money the Town will vote to raise and appropriate for Highways, Streets and Bridges.

ARTICLE #24. To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

ARTICLE #25. To see how much money the Town will vote to raise and appropriate for Sanitation (Solid Waste).

ARTICLE #26. To see how much money the Town will vote to raise and appropriate for Health including Animal Control.

ARTICLE #27. To see how much money the Town will vote to raise and appropriate for Welfare.

ARTICLE #28. To see how much money the Town will vote to raise and appropriate for Culture and Recreation.

ARTICLE #29. To see how much money the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term Interest and Fiscal Charges on Debt.

ARTICLE #30. To see how much money the Town will vote to raise and appropriate for the Water and Sewer Departments.

ARTICLE #31. To see how much money the Town will vote to raise and appropriate for FICA, Retirement, Unemployment Contributions, Medicare and all forms of Insurance.

ARTICLE #32. To see how much money the Town will vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account for \$41,000 to be applied to the maintenance and administration of the Police Department.

ARTICLE #33. To see if the Town will vote to adopt the Private Alarm System Ordinance as proposed by the Selectmen.

ARTICLE #34. To see if the Town will vote to establish a Capital Reserve Fund to be known as the Alarm System Capital Reserve Fund to defray the cost of capital equipment in the future purchase of a unified system and to raise and appropriate a sum equal to 50% of all registration and false alarm fees annually to this fund, the Selectmen to be made agents of this fund.

ARTICLE #33. To see if the Town will vote to adopt the Private Alarm System Ordinance as proposed by the Selectmen.

ARTICLE #34. To see if the Town will vote to establish a Capital Reserve Fund to be known as the Alarm System Capital Reserve Fund to defray the cost of capital equipment in the future purchase of a unified system and to raise and appropriate a sum equal to 50% of all registration and false alarm fees annually to this fund, the Selectmen to be made agents of this fund.

ARTICLE #35. To see if the Town will vote to adopt the Revised Sewer Tap Fee Ordinance as proposed by the Selectmen.

ARTICLE #36. To see if the Town will vote to adopt the Revised Water Tap Fee Ordinance as proposed by the Selectmen.

ARTICLE #37. To see if the Town will vote to grant a permanent easement to the New England Telephone Company for the installation of new equipment and appurtenances on Town owned property location on the westerly side of Mansion Hill Drive and grant the Selectmen the authority to negotiate all other things pertinent and necessary thereto.

ARTICLE #38. To see if the Town will vote to instruct the Town's representatives to the General court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within the Town of Lincoln unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the Town at the Annual Town Meeting by written ballot. (Inserted by written petition).

ARTICLE #39. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such manner as determined by the Selectmen as justice may require.

ARTICLE #40. To see if the Town will authorize the Selectmen to apply for, receive and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town moneys, all as provided for by RSA 31:95-b.

ARTICLE #41. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

ARTICLE #42. To see if the Town will vote to appropriate and authorize the Selectmen to expend as offsets to other appropriations voted in this warrant and moneys received by the Town, and any earning thereon, from the State of Federal Government.

ARTICLE #43. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

ARTICLE #44. To see what action the Town will vote to take in regard to the existing intergovernmental agreement with Woodstock in the event that the Town of Woodstock does not fund it's share of the new proposed Incinerator Unit.

ARTICLE #45. Resolution.

ARTICLE #46. Any other business that may legally come before the meeting.

Given under our hands and seal, this 23rd day of February, in the year of our Lord Nineteen Hundred and Eighty-Seven.

Edmond Gionet
Jay P. Bartlett
Jeffrey A. Mayhew
Selectmen of Lincoln

A true copy of Warrant, Attest:

Edmond Gionet
Jay P. Bartlett
Jeffrey A. Mayhew
Selectmen of Lincoln

BUDGET

Purposes of Appropriation	Actual		Actual Selectmen's		Budget Committee	
	Appropriations 1986 (1986-87)	Expenditures 1986 (1986-87)	Budget 1987 (1987-88)	Recommended 1987 (1987-88)	Recommended 1987 (1987-88)	Not Recommended
General Government						
Town Officers Salary	\$ 7,500.00	\$ 7,465.00	\$ 8,275.00	\$ 7,575.00	\$	
Town Officers Expenses	68,320.00	66,881.00	81,978.00	102,690.00		
Election and Registration Expenses	1,120.00	1,125.00	695.00	695.00		
Cemeteries	4,850.00	2,369.00	3,650.00	3,650.00		
General Government Buildings	23,775.00	21,115.00	13,020.00	13,020.00		
Planning and Zoning	10,440.00	10,202.00	15,700.00	15,700.00		
Legal Expenses	2,500.00	2,949.00	5,000.00	5,000.00		
Advertising & Regional Assoc.	3,459.00	3,559.00	3,660.00	3,660.00		
Contingency Fund	3,000.00	611.00	8,000.00	8,000.00		
Public Safety						
Police Department	164,429.00	156,697.00	189,067.00	188,319.00		
Fire Department	15,608.00	12,619.00	14,300.00	14,300.00		
Civil Defense	1,837.00	1,904.00	2,201.00	2,201.00		
Communications Center	56,318.00	56,460.00	61,993.00	61,679.00		
Forest Service Patrol	9,325.00	4,594.00	9,500.00	9,500.00		
Highways, Streets & Bridges						
Town Maintenance	94,677.00	100,161.00	115,890.00	114,770.00		
Street Lighting	28,800.00	27,024.00	28,200.00	28,200.00		

Sanitation

Solid Waste Disposal 84,332.00 92,042.00 117,122.00 114,122.00

Health

Health Department 13,956.00 13,956.00 15,790.00 15,790.00
Animal Control 1,300.00 1,302.00 1,335.00 1,335.00

Welfare

General Assistance 8,500.00 4,012.00 5,000.00 5,000.00

Culture and Recreation

Library 13,440.00 13,540.00 14,830.00 15,130.00
Parks and Recreation 31,303.00 31,763.00 29,911.00 29,086.00
Patriotic Purposes 850.00 850.00 1,500.00 1,500.00

Debt Service

Principal of Long-Term Bonds & Notes 75,000.00 75,000.00 258,714.00 258,714.00
Interest Expense-Long-Term Bonds & Notes 94,819.00 99,102.00 99,102.00 99,102.00
Interest Expense-Tax Anticipation Notes 3,000.00 19,686.00 11,000.00 11,000.00
Fiscal Charges on Debt 3,400.00

Capital Outlay

Loader/Backhoe 27,900.00 27,900.00 27,900.00 27,900.00
Thiokol Packmaster Snowcat 7,000.00 7,000.00 7,000.00 7,000.00
Revaluation 25,000.00 25,000.00 25,000.00 25,000.00
Paving 45,000.00 45,000.00 45,000.00 45,000.00

Public Works Building	100,000.00	100,000.00	
Pollard Road Water Main	190,000.00	190,000.00	
Cruiser	15,450.00	15,450.00	
Town Bldg. Architectural & Eng.	25,000.00	25,000.00	
Sewer Treatment Plant Upgrade	2,300,000.00	2,300,000.00	
Incinerator Unit (Balance)	112,500.00	112,500.00	
Water Treatment Plant Design	100,000.00	100,000.00	
Miscellaneous			
Municipal Water Department	67,297.00	63,712.00	63,712.00
Municipal Sewer Department	49,512.00	57,617.00	57,617.00
FICA, Retirement & Pension Contributions	30,500.00	37,500.00	37,500.00
Insurance	107,700.00	133,380.00	133,380.00
Unemployment Compensation	2,300.00	2,000.00	2,000.00
Medicare Contributions		1,200.00	1,200.00
Total Appropriations	\$2,872,767.00	\$4,362,100.00	\$4,376,396.00
Less: Amount of Estimated Revenues, Exclusive of Taxes			
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$3,415,992.00
			\$960,404.00

Sources of Revenue	Estimated Revenues 1986 (1986-87)	Actual Revenues 1986 (1986-87)	Selectmen's Budget 1987 (1987-88)	Estimated Revenues 1987 (1987-88)
Taxes				
Resident Taxes	\$ 6,500.00	\$ 7,436.00	\$ 7,500.00	\$ 7,500.00
National Bank Stock Taxes	30.00			
Yield Taxes	500.00	513.00	500.00	500.00
Interest & Penalties on Taxes	15,000.00	23,215.00	17,000.00	17,000.00
Resident Tax Penalties	150.00	167.00	150.00	150.00
Intergovernmental Revenues—State				
Shared Revenue-Block Grant	86,195.00	86,195.00	86,195.00	86,195.00
Highway Block Grant	12,391.00	12,391.00	13,863.00	13,863.00
Railroad Tax	3.00	3.00	3.00	3.00
State Aid Water Pollution Projects	26,276.00	26,276.00	25,174.00	25,174.00
Reimb. a/c State-Federal Forest Land	53,000.00	59,296.00	53,000.00	53,000.00
Road Toll Refund	1,500.00	1,276.00	2,000.00	2,000.00
Unemployment Dividend	1,000.00	1,601.00	1,000.00	1,000.00
District Court Rent	2,800.00	3,000.00	3,000.00	3,000.00
Intergovernmental Revenues—Federal				
National Forest Patrol	9,235.00	9,500.00	9,500.00	9,500.00

Licenses and Permits

Motor Vehicle Permit Fees	90,000.00	122,818.00	125,000.00	125,000.00
Dog Licenses	250.00	262.00	250.00	250.00
Business Licenses, Permits and Filing Fees	10.00	6.00	10.00	10.00
Town Clerk Fees-UCC	1,750.00	1,456.00	1,500.00	1,500.00
Income from Trust Funds	260.00	375.00	130.00	130.00

Charges For Services

Income from Departments	73,500.00	81,709.00	70,275.00	70,275.00
Cemetery Lots	400.00	700.00	550.00	550.00
Police Department	800.00	1,015.00	1,000.00	1,000.00
Water Tap Fees	63,686.00	63,686.00	67,869.00	67,869.00
Sewer Tap Fees			1,000,000.00	1,000,000.00

Miscellaneous Revenues

Interest on Deposits	25,000.00	22,843.00	23,800.00	23,800.00
Sale of Town Property	150.00	802.00	300.00	300.00
Solid Waste Rent-Burndy	450.00	200.00	450.00	450.00
Water Tap Fees-Treatment Plant Design			100,000.00	100,000.00

Other Financing Sources

Proceeds of Bonds and Long-Term Notes	1,765,000.00	573,000.00	1,765,000.00	1,765,000.00
Income from Water and Sewer Dept.		205.00		
Withdrawal from Capital Reserve	32,000.00	47,796.00		
Revenue Sharing Fund	25,000.00	25,000.00	41,000.00	41,000.00

Total Revenues and Credits

	\$2,292,926.00	\$1,172,742.00	\$3,415,992.00	\$3,415,992.00
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**WATER SUPPLY SYSTEM CONNECTION
FEE ORDINANCE
Revised March 1987**

WHEREAS, the Town of Lincoln is experiencing economic development which is threatening the limits of the Town's existing water system, and;

WHEREAS, the Town will be required to augment the existing supply to serve anticipated additional users, and;

WHEREAS, it is the purpose of this ordinance to defray the cost of additions and/or improvements to the wastewater treatment system, including, but not necessarily limited to improvements and/or repairs to the existing wastewater treatment system, new construction, principal and interest payments on debt incurred therefor, related consulting and engineering fees, necessitated by requirements of the Water Supply and Pollution Control Commission;

NOW, THEREFORE, the Town of Lincoln, in recognition of the above, enacts the following:

WATER SUPPLY SYSTEM CONNECTION FEE ORDINANCE

1. Fee Imposed. Any owner engaging in new construction as defined in paragraph 2 requiring utilization of the Town's water supply system shall be required to pay a one-time water supply connection fee, the payment of which shall entitle the landowner, his heirs, successors and/or assigns to utilize the water supply system of the Town in accordance with the level of usage permitted for the specific premises by the fee paid and the use requested as hereinafter set forth.
2. New construction. Any new construction, addition or change in use of property which may reasonably be expected to increase the current or prospective use of the Town water supply system shall be deemed new construction for purposes hereof, and shall require application to the Town pursuant hereto and payment of any resulting additional fee provided for herein.
3. Payable in Advance. Each owner must apply for and make advance payment of the connection fee to the Selectmen before the Town will permit the owner to utilize the Town water supply.
4. Inspection and Adjustment. Prior to the commencement of construction or conversion resulting in a change of use the Town shall cause an inspection of the premises and/or proposal to be performed to determine the number of points to be assessed according to the provisions of paragraph 7 below. Subsequent to completion of construction, a physical inspection of the premises shall be performed by the Town and adjustments in the prepaid connection fee shall be made at such a time in the event the points assessed result in a fee greater or less than the sum paid in advance. The property owner shall be responsible for paying such additional connection fee if any, resulting from the Town's inspection of his property.

5. No Refund. Once adjustments have been made to the original fee pursuant to paragraph 4, the Town shall not be responsible for any refund of the original fee paid by the owner or by his predecessor in title, even upon subsequent alteration of the property which theoretically reduces the number of points.

6. Point System. A point system shall be used in order to make the connection fee equitable and proportional to the anticipated use of the water system. The dollar charge per point shall be set forth in Exhibit A, attached hereto and made a part hereof. The Selectmen shall assess points in accordance with the anticipated use of each property owner subject to this ordinance. A minimum number of 4 points shall be assessed in each case where water from the Town system has not previously been provided by the Town to premises subject to this ordinance. For any change in use, the connection fee shall be determined on the basis of the increase in use over the pre-existing use.

7. The following guidelines shall be used in assessing points:

1. For Restaurants, the total seating capacity shall be multiplied by .5, and for Bars, the total seating capacity shall be multiplied by .25 to determine the points to be assessed. Provided, however, in the event the Restaurant or Bar utilizes disposable paper products rather than washable dishware, glassware, the number of assessed points shall be reduced by three-fifths.
2. .75 points for each room and each bath of a Motel, Inn, Lodge, or Ski Lodge, Ski Club.
3. At campsites providing dump stations for recreation vehicles and/or travel trailers, each such hook-up shall be multiplied by .5 to determine the points to be assessed. Common dump stations such as campgrounds shall be assessed 10 points.
4. Additional sinks not included in baths or kitchens, .25 points each.
5. A half-bath consisting of one wash basin, and one toilet, 1.5 points each.
6. Each extra toilet or urinal in a half-bath area, an additional .75 points.
7. A single shower or a single tub, 1.5 points.
8. Full baths, which includes a shower or tub, a wash basin, and a toilet, 3 points.
9. If a wash basin is located in a room directly adjacent to a shower, a tub, or a toilet, they shall be considered a full bath and shall be assessed three points.
10. Kitchens, 2.5 points.
11. Commercial laundries, 2 points per washer.
12. Residential laundry rough-ins, .5 points each.
13. Outside water taps, or spigots, 1 point each. All residences or commercial establishments shall be assessed for at least one outside water tap or spigot, even though there may in fact, be none present on the outside of the building.
14. Commercial swimming pools, 10 points each. Residential swimming pools, 4 points each.
15. A commercial car wash shall be assessed 20 points.
16. Fire extinguishing systems, such as wet stand pipes, dry stand pipes, and

sprinklers shall not be assessed at all, whether located in residential or commercial establishments.

17. Take-out type restaurants, 7.5 points.
18. Jacuzzis and hot tubs in a commercial establishment will each be assessed 6 points. Jacuzzis and hot tubs in a residential establishment shall be assessed 2 points each.
19. The Selectmen are hereby empowered to determine in their sole discretion the points applicable for any use not expressly provided for herein, and may abate or adjust points, as justice may require in the event of any change or modification of use not expressly provided for herein.
20. For good cause shown, the Selectmen may abate or adjust any points determined under this section. The Selectmen are empowered hereby to negotiate payment terms with large developers in the event there are unusual circumstances equitably warranting modification of the provisions of this ordinance.

8. **Prepayment of Connection Fee Required.** Upon approval by the Planning Board of any development of ten or more units or any new construction which will total 10 or more points under section 7, the owner shall make a deposit of connection fees determined as follows:

- A. Within 30 days after Planning Board approval and/or approval for allocations by the Board of Selectmen, the owner shall present to the Selectmen a realistic timetable estimating when facilities using the water system will be occupied. Upon presentation of the timetable, the owner will make a 50% deposit of estimated connection fees due on the proposed project during the 12 months immediately following.
- B. Annually, thereafter, a similar deposit shall be required for each 12 month period. The Selectmen may make such adjustments in the deposits as are appropriate based on actual construction and revised timetable estimates.
- C. The balance due on the connection fee will be paid prior to the building permit being issued.
- D. Any owner who is determined to have intentionally underestimated a timetable to avoid deposit fees may be assessed an additional levy equal to underestimated deposits together with 10% of the total deposit properly required.

9. **Penalties and Remedies for Non-Payment of Fees.** In the event an owner fails or refuses to pay the connection fee, such unpaid charges shall result in a lien on the subject property in accordance with State Law. Interest in accordance with State Law shall be assessed and the Town may collect charges as allowed by RSA 38:22.

10. **Capital Improvement Fund.** Connection fees collected pursuant hereto shall, until expenditure thereof is necessitated by construction and related costs, be maintained in such Capital Reserve Fund as the Selectmen in their discretion may choose. Amounts equal to connection fees shall be annually maintained in the Water System Improvement Capital Reserve Fund.

11. Separability. If any clause, phrase or provision of this ordinance is declared invalid by any court or other competent authority, such holding will not affect the validity of any other clause, phrase or provision, nor effect the validity of any other connection fees assessed or paid pursuant hereto.

EXHIBIT A
To
Water Supply System Connection Fee Ordinance

The Water Supply System Connection Fee shall be One Hundred (\$100) per point and shall apply to any connection whether pre-sold or not, made subsequent to the passage hereof.

**LAND USE PLAN ORDINANCE FOR
The Town of Lincoln, New Hampshire
Amended March 1987**

**Article I
Title**

This Ordinance shall be known and may be cited as the Town of Lincoln Land Use Plan Ordinance, hereinafter referred to as "This Ordinance."

**Article II
Purpose**

According to NH RSA 674:16, this Ordinance is designed to guide and protect the development of Lincoln in a manner consistent with the wishes of its citizens and in accordance with the Master Plan.

The purpose of this Ordinance is to promote the health, safety and general welfare of the inhabitants of Lincoln, to protect the value of property, and to prevent the overcrowding of land.

**Article III
Applicability & Non-Conforming Uses**

Section A. Applicability. Every use now being made of land, structures or building in the Town of Lincoln, on the effective date of this Ordinance may be continued and such use is not affected by the provisions of Article V and Article VI. Except as hereinafter provided, no building or land shall hereafter be used, constructed or altered unless in conformity with the regulation herein specified for the district in which it is located.

Section B. Non-Conforming Uses. Any use of land or buildings which constitutes a non-conforming use as hereinafter defined, which was in existence on the effective date of this Ordinance, may be continued, subject to the further provisions hereof set forth below.

1. When any existing non-conforming use of land or buildings has been discontinued for one year, the land and buildings shall thereafter be used only in conformity to this Ordinance, except that the Board of Adjustment, after public hearing, may permit the resumption of said non-conforming use as a Special Exception.

2. Any existing non-conforming use shall not be changed to another non-conforming use.

3. A non-conforming use existing prior to the enactment of this Ordinance may be expanded within the limits of the property, subject to the following conditions. The conditions are the applicant must receive approval for a Special Exception from the Board of Adjustment; and all requirements of the District in which the property is located are in compliance with the Ordinance.

4. Non-conforming lots on record at the Grafton County Registry of Deeds existing prior to the enactment of this Ordinance must receive approval for a Special Exception from the Board of Adjustment and adhere to the requirements of the District in which the property is located.

Article IV Definitions

A. Accessory Building - Accessory Building means a building subordinate to the main building on the lot and used for purposes customarily incidental to those of the main building.

B. Amusement Devices - Any use which offers for hire to the general public, access to structures, vehicles, mechanical or electrical contrivances or other facilities which are intended primarily to provide entertainment, amusement or recreation, and in which the patron is engaged on the premises as an active participant.

C. Building - Any three dimensional enclosure supported by columns or walls intended for the shelter, housing or enclosure of any individual, animal, process, equipment, goods or materials of any kind or nature.

D. Cluster Development - A subdivision where instead of the entire tract being subdivided into house lots of conventional size, a number of housing units or lots of reduced dimensions are scattered or clustered around and within areas of open space.

E. Home Business - Any use of a professional or service character that is customarily carried out in the home and conducted within the dwelling by the residents thereof, which is clearly secondary to the dwelling use for living purposes and does not change the character thereof.

F. Lot - Shall mean a parcel of land or any part thereof designated on a plat to be filed with the Register of Deeds by its owner or owners as a separate lot - a parcel of land occupied or to be occupied by only one main building and the accessory buildings or uses customarily incidental to it.

G. Low-moderate Income - An income level that is no more than 80 percent of the median household income of the Small Labor Market Area (SLMA).

H. Non-Conforming Structure, Use or Lot - A structure, use or lot of which was lawful prior to the adoption or amendment of the Ordinance, but which fails by reason or such adoption or amendment to conform to the present requirements of the district.

I. Open Space - Shall be an area of dedicated land not occupied by any structures nor any areas on which a vehicle may travel.

J. Planned Unit Residential Development (PURD) - An area of at least five (5) acres of contiguous land to be planned and developed as a single entity containing one or more residential clusters; appropriate commercial, public or quasi-public uses may be included if such uses are primarily for the benefit of the residential development.

K. Special Exception - A use of a building or lot which may be permitted under this Ordinance only upon application to the Board of Adjustment and subject to the approval of that Board when such use would not be detrimental to the public health, safety, order, comfort, convenience, appearance, prosperity or general welfare and only in cases where the word “Special Exception” in this Ordinance pertain.

L. Structure - Anything constructed or erected with a fixed location on the ground, or attached to something having a fixed location on the ground excluding amusement devises.

M. Tourist Home - A lodging facility which is primarily a residential use but includes lodging facilities as an accessory use. Such lodging facilities are limited to no more than six (6) guest rooms.

N. Variance - A relaxation of the terms of this Ordinance, where such relaxation meets the following conditions in order to be legally granted:

- “1. no diminution in value of surrounding properties wold be suffered;
- 2. granting the permit would be of benefit to the public interest;
- 3. denial of the permit would result in unnecessary hardship to the owner seeking it;
- 4. by granting the permit substantial justice would be done;
- 5. the use must not be contrary to the spirit of the Ordinance.”

Article V General Regulations

Section A. Parking and Off-Street Loading. Adequate parking and off-street loading facilities shall be provided whenever a new use is established or any existing use is enlarged in accordance with the following specifications:

- 1. All new construction of institutional, commercial or industrical uses requiring off-street loading facilities shall provide such facilities so that delivery vehicles are parked off the traveled way.
- 2. All proposed new construction shall provide for adequate off-street parking spaces in accordance with the following standards. A single parking space is defined as being two hundred (200) square feet in area and having additional adequate area for maneuvering:
 - a. Residential - two (2) spaces for each family unit.
 - b. Hotel, Motel, Tourist Accommodation, Lodging Unit - one (1) space for each unit.
 - c. Commercial - one (1) space for each three hundred (300) square feet of public area.
 - d. Industrial - one (1) space for each two (2) full-time-equivalent employees on the premises at one time plus a factor of five (5) percent of that requirement to accommodate visitors, etc.
 - e. Restaurant - one (1) space for each four (4) seats.

- f. Public Assembly - any theatre, hall or auditorium, provisions for at least one (1) space for each six (6) seats.
- g. Where one (1) building is used for lodging or motel accommodation with a restaurant - one (1) space for each rental unit, plus one (1) space for each four (4) seats.

Article VI

District and District Regulations

Section A. Districts. The Town of Lincoln shall have a “Village Residential” and a “General Use” District. These Districts, as established, are shown on the “Lincoln Zoning Map” which is hereby declared to be a part of this Ordinance. The land area not designated as “Village Residential” on the Zoning Map constitutes the “General Use” District. Where there is doubt as to the location of the Districts’ boundaries, the Board of Adjustment shall determine the location of such boundary, consistent with the intent of this Ordinance and the Zoning Map. All land in the Town of Lincoln shall be subject to the limitations set forth herein.

Section B. District Regulations. Any use that may be injurious or obnoxious because of the production or emission of smoke, fumes, dust, odor, refuse material, noise, vibration, radiation or like condition, or that may endanger, disturb or annoy the health, safety, peace or enjoyment of the community is prohibited.

B.1 Village Residential District. A structure may be erected or used, and a lot may be used or occupied, only for the following purposes and in accordance with the following provisions:

a. Uses Permitted:

- (1) Single & two-family dwellings w/private garages
- (2) Accessory Buildings or Uses
- (3) Libraries
- (4) Churches & religious institutions
- (5) Schools
- (6) Museums & cultural facilities
- (7) Day care centers
- (8) Mobile Homes

b. Special Exceptions. In order to protect existing property owners in the Village Residential District against a new use nearby which may be incompatible or undersirable but also allow for the following uses:

- (1) Tourist Homes
- (2) Hospitals, nursing & convalescent homes
- (3) Amusement Facilities
- (4) Home Businesses

The Board of Adjustment may grant a Special Exception after public hearing according to NH RSA 674:15 provided that:

- (1) The development is architecturally compatible with the surrounding residential district.

- (2) Traffic access to and from the development will not alter the character of the district.
- (3) Lighting and noise level be of such design as not to disturb the tranquility of the district.

c. Lot Area, Yard & Height Requirements

- (1) Lot Area Required. The lot area shall not be less than 15,000 square feet.
- (2) Yard Requirements. Minimum yard setback requirements are as follows:
 - Front Setback - 25 feet
 - Side Setback - 15 feet
 - Rear Setback - 25 feet
- (3) Height Requirements. The maximum building height shall be twenty-five (25) feet measured from the primary eaves on the uphill side of the structure.

B.2 General Use District. A building may be erected or used, and a lot may be used or occupied, whether commercial, residential, industrial or other in accordance with the following provisions:

Lot Area, Yard & Height Requirements

- (1) Lot Area Required. The lot area shall not be less than 15,000 sq. ft.
- (2) Yard Requirements. Minimum yard setback requirements are as follows: Front, Side & Rear Setbacks - 15 feet from each property line.
- (3) Height Requirements. The maximum building height shall be thirty-five (35) feet measured from the primary eaves on the uphill side of the structure.

b. Cluster and Planned Unit Residential Developments

(1) Purposes: The purpose of this section is to encourage flexibility and variety in development. By allowing cluster and PURDs, units shall be developed so as to promote the most appropriate use of the land; and to preserve the natural and scenic qualities of the open land in Lincoln for conservation and recreation.

(2) General Regulations

- (a) Each development must be reviewed & approved by the Lincoln Planning Board in compliance with the Subdivision Regulations.
- (b) Each development must be connected to the municipal water and sewer system or must provide for safe and adequate water and sewerage disposal.
- (c) Incentives. In order to encourage affordable housing, an increased density may be allowed. Two additional buildable lots of the same size may be added per 80,000 square feet, if one of the lots is guaranteed to accommodate an individual or family with a low-moderate income level for at least three years.

(d) The existing height and setback requirements Section B.2.a (2) & (3) shall apply to the entire parcel.

(e) With respect to internal setback requirements, no free standing structure shall be closer than 30 feet from an abutting structure.

(f) Open space within the development shall be deeded as open space in perpetuity.

(3) Specific Cluster Development Regulations

(a) Land area must be contiguous.

(b) The maximum number of lots shall not exceed that otherwise permitted within the district in which the property lies.

(4) Specific Planned Unit Residential Development

(a) Area shall consist of no less than five (5) acres nor more than twenty-five (25) acres of contiguous land.

(b) The maximum square footage of occupied floor space (all floors) permitted shall not exceed forty (40) percent of the total net tract area (net tract area shall exclude all proposed areas on which a vehicle may travel).

Article VII Administration

Section A. Enforcement. It shall be the duty of the Board of Selectmen or their designees to administer this Ordinance.

Section B. Permits. After passage of this Ordinance, it shall be unlawful to construct a new building, or make exterior dimensional additions to a building without first obtaining a permit from the Board of Selectmen or their designee. Permits must be posted on site and be easily visible.

Section C. Enforcement. The Board of Selectmen or their designees, upon well founded information of any violation, is hereby authorized to initiate immediate steps for enforcement of this Ordinance by issuing due notice to stop and desist such violation and/or to be subject upon conviction, of one hundred dollars (\$100) for each day the violation continues.

Article VIII Board of Adjustment

Section A. Board of Adjustment. A five-person Board of Adjustment and three alternatives will be appointed by the Selectmen as provided by State Statute 674:29, who may upon application:

1. review and decide on alleged error in administrative finding, or
2. review and decide on a special exception request, or;
3. grant a variance to provide relief from hardship,

provided that the proposed land use is in conformance and does not constitute a nuisance or hazard in a neighborhood.

Section B. Appeals.

Appeals to the Board may be taken by any aggrieved person or by any officer, department, board, or bureau of the Town of Lincoln affected by any decision of the Selectmen or their designee in the manner prescribed by RSA 674:34 and 675:5-7 within the time limit set by the Board of Adjustment according to said statutes.

2. Prior to a hearing, the costs of advertising, posting and mailing notices of the hearing shall be paid by the person making the appeal.

Article IX Amendments

This Ordinance may be amended with the provisions of NH RSA 674 as it is or may be amended.

Article X Saving Clause

The validity of any provision of this Ordinance shall not effect the validity of any other provision.

PRIVATE ALARM SYSTEM ORDINANCE FOR The Town of Lincoln, New Hampshire

The Town of Lincoln Ordains:

Section 1 Definitions

A. “Private Alarm Systems”: For the purpose of this ordinance private alarm systems shall include: Any electrical/mechanical device designed to detect and/or report: fire, unauthorized intrusion, robbery, medical emergencies, low temperature, or other emergency conditions.

B. Individual fire detectors which are not part of a monitored system shall not be considered private, alarm systems for the purpose of this ordinance.

C. “Off Premises Reporting”: Any electrical/mechanical means by which the activation of an alarm system is reported to an outside location, including but not limited to: telephone digital communications, radio signal, direct wire, and tape dialers.

D. “Owner”: The person, firm, or corporation listed in the blotter book as the legal owner of the property protected by the alarm system.

E. “False Alarm”: Any activation of an alarm system caused by equipment malfunction, operating error of the system user, power failure, or environmental disturbance which causes the reporting of a condition not in existence.

Section 2 Registration Required

The owner of any premises protected by a private alarm system shall register the alarm with the Town of Lincoln as set forth below:

A. All alarm systems which report the detection of fire, smoke, or medical emergencies by use of off premises reporting, shall be registered with the Lincoln Communication Center. A \$10 registration fee must be submitted with the alarm permit application.

B. All alarm systems which report the detection of unauthorized intrusion, robbery, low temperature or other emergencies by use of off premises reporting, shall be registered with the Lincoln Communications Center and Chief of Police. A \$10 registration fee will be charged with the permit application.

C. Registration of alarm systems shall be in accordance with rules and regulations as set forth by the Chief of Police and Supervisor of the Lincoln Communications Center. Registration for all self-dialing alarm systems are required under RSA 370-A:2. All of these alarm must be tied into the dedicated line provided by the Town. All registrations will include: Identification of owner and site location, identification of any unusual fire, life safety, or theft hazard kept on the

premises, identification of the alarm company or a maintenance person who will be available 24 hours per day, the names, addresses and phone numbers of two persons other than the occupants of the premises who are generally available to allow emergency personnel to make access to the premises, and on site inspection by the Chief of Police or a designee.

D. The owner of any Private Alarm System who fails to register his alarm system shall pay a fee of \$25 each time the alarm system is responded to by any agency of the Town of Lincoln. This fee will be waived if the alarm is registered within five days of the alarm response.

E. The owner of any private alarm system registering with the Town of Lincoln will be required to sign an acknowledgement of response delay if they elect to have their alarm monitoring company place calls to their premises prior to notifying the Lincoln Communications Center. Additionally, this acknowledgement of response delay will allow for extra response time while the Lincoln Communications Center personnel verifies information received by the alarm monitoring company.

F. Any owner registering an alarm system under this ordinance shall execute an acknowledgement that registration does not constitute a representation that the Town will provide any specific type of response. Such response shall be at the discretion of the appropriate investigative agency.

Section 3 False Alarms

Owners of alarm systems shall have alarms properly installed and maintained and all users of the system properly instructed in system use.

A. A fee of \$25 shall be charged for the fourth and each succeeding false alarm received in one quarter (3 month period) of the calendar year and responded to by the Lincoln Police Department. A fee of \$100 will be charged for the third and each succeeding false fire alarm received in one calendar year and responded to by the Lincoln Fire Department. In the event of a false alarm(s) caused by a power outage, the Chief of Police or Fire Chief may recommend to the Board of Selectmen waiving the false alarm fee.

B. The Communication Center personnel on duty at the time an alarm is sounded or reported shall make written notification to the owner or his representative at the time of the alarm classifying the alarm as valid, false, or undetermined. Classification may be appealed to the Chief of the responding department.

C. Grace Period: New alarm installations shall be exempt from the false alarm fee for a period of thirty days from the date of the installation providing proper registration of the alarm system has been filed.

D. Certification of Repair Required: Following any repair made to an alarm system, the owner shall notify the Lincoln Communications Center in writing that the system has been properly repaired. Certification by a licensed alarm installer under RSA 323:A stating that the system is fully repaired and operational will be required on a form generated by the Lincoln Communications Center.

E. False Alarm Fees Waived for Non-Profit Organizations: The Board of Selectmen may determine if a Non-Profit Organization will be granted a waiver from False Alarm Fees upon their written application.

Section 4

Tape Dialers to Emergency Phones Disallowed:

Use of automatic phone dialing tapes recorded message reporting devices which call in on the emergency phone lines of the Lincoln Police or Fire Departments is hereby prohibited. These dialer alarm systems will be tied into the telephone line provided by the Town as stated in Section 2, Item C. above.

A. The owner of any private alarm system which uses a "tape dialer" calling into the emergency telephone lines of the Lincoln Police or Fire Department shall pay a fee of \$100 for each such alarm activation.

B. Outside audible box systems are prohibited.

Section 5

Enforcement

The Board of Selectmen, Chief of Police and Fire Chief and all duly sworn members of the Police Department shall have the responsibility of enforcing this ordinance.

Section 6

Capital Reserve Fund Established

An amount equal to 50% of all registration and false alarm fees will annually be appropriated to a Capital Reserve Fund known as the Alarm System Capital Reserve Fund to defray the cost of capital equipment in the future purchase of a unified alarm system.

Section 7

Authority of Selectmen to Revise Ordinance and Fees Charged:

The Board of Selectmen are hereby authorized to make changes in the fee structure and such other changes as may be deemed appropriate following proper notice and a public hearing.

Section 8

Separability

If any clause, phrase or provision of this ordinance is declared invalid by any court or other competent authority, such holding will not effect the validity of any other clause, phrase or provision.

Section 6

This ordinance shall take effect upon passage.

ADMINISTRATIVE ASSISTANT'S REPORT

As I reflect on the numerous activities of the Town during 1986, I realize that many of the projects discussed and/or approved at the Annual Meeting are ongoing. I feel it is appropriate, therefore, to comment on the status of these projects.

Currently a new Fire Station is being constructed on the former Lincoln Hotel site largely due to the efforts of a concerned group of firemen, the Board of Selectmen and myself. Considerable time was spent by all in determining the appropriate site for the new building as well as countless meetings with the architect contracted to design the building. In early January 1987, a bid of \$212,764 from Fadden Construction Company was accepted and the work was under way. It is anticipated that the building will be completed by June of this year.

The Fire Truck cab and chassis has been patiently waiting to be delivered to Middlesex Fire Equipment in Montpelier, Vermont to have the pump and fire apparatus installed since its arrival in late November. It is anticipated that it will be ready for service this summer.

As I write this report it appears that property owned by Green Acre Woodlands will soon be transferred to a local developer who has indicated a willingness to provide the Town with the easement and land necessary for the Mansion Hill Water Tank which was affirmatively voted at the Annual Meeting last year. Once the property required for this project has been deeded to the Town the bidding process will begin. I believe we will see some activity with the arrival of spring.

The upgrade to the Route #3 Sewer Lift Station has been largely postponed due to the magnitude of the proposed project at the former "Camper's World," by Bradgate Associates. We have, however, proceeded with upgrading the electrical service and with converting the manual generator to automatic to avoid "overflows" caused by power outages.

Nearly eight weeks was spent installing the water line to the State Highway Garage as part of the consideration granted the Town in leasing the State owned property where the new water pump station and well field is located. We encountered many difficulties during the project including infiltration of groundwater, ledge and equipment problems. J & M Donahue was contracted to blast the ledge and help our crew over the rough spots. This project was finally completed in mid September.

The design for the upgrade to the existing sewer treatment plant was completed in anticipation of the Special Meeting which was held on September 3. Although the vote fell short of the required $\frac{2}{3}$ majority, this project will again be proposed at the Annual Meeting. Since the Special Meeting a proposal to convert the existing White Water Treatment Plant to a sewage facility was presented to the Selectmen. After much deliberation regarding the two projects a third engineering firm was contracted to review the two proposals and present a recommendation. In short, they felt that the proposed upgrade to the existing Sewer Treatment Plant was the best alternative for the Town. (This report is available to those wishing to peruse it). Additionally, the Town's consulting engineers and the State agency overseeing this operation have cooperated in discerning ways to reduce the total

cost of the project. The estimated cost now stands at \$2.3 million. It will be interesting to see how this project fares as currently proposed.

The revaluation has been progressing rapidly since the end of October. However, an additional sum of money to complete it has been included in this year's budget due to the increase in parcels to be appraised. We anticipate that new values will be established before year end.

We have conducted a survey of all Town roads and streets and established a priority list for resurfacing and other major repairs. We anticipate that several thousand dollars will be needed over the next five years to upgrade these roads. It is our hope that a program of this sort will impact the tax rate minimally while providing needed maintenance to Town owned streets.

I feel it would be remiss at this point not to mention the efforts made during the course of the year to attempt to alleviate the traffic problems on Main Street. To begin with, the developers formed a committee known as the Route #112 Council to examine the possibilities available to reduce parking and congestion problems. However, the State has informed us that they are formulating a ten year plan and are not prepared to take any action at this time. Please be assured that this problem is being carefully monitored and the public will be informed before any changes occur.

In my report last year I related the problems we had experienced in securing insurance coverage. Although I cannot report that prices have fallen dramatically, I can report that it has become somewhat easier to secure coverage. Specifically, the reason for this is that we have joined the New Hampshire Municipal Association Property-Liability Trust to obtain most of our coverage. Presently, we are still placing our Public Officials Liability, Ski Tow Liability, Position Schedule and Boiler & Machinery with another agency as the Property-Liability Trust cannot offer this coverage at this time. Additionally, as this is a new Trust and they have no prior experience ratings or loss data, they are charging the same premiums that members paid over the previous policy period. Thus, the higher costs will remain throughout this year.

In anticipation of upgrading the Town Officers, Architect's Workshop was retained to meet with all Town Departments to determine current and future space needs and to develop floor and site plans for the renovation of the existing building or a new building on the present site. Several plans were drafted following numerous meetings between Town Officials, The Administrative Office of the Courts and the architects. I feel it would be appropriate at this time to extend a sincere thanks to David Blake, Roger Pedigo and the staff at Architect's Workshop for their extremely competent and professional services. (Additionally, although the actual cost of their services was \$6,275 the Town was only billed \$2,000 as previously agreed). After much consideration and deliberation it was agreed that a study committee would be formed and the voters would be asked to raise and appropriate \$25,000 this year to fund additional architectural and engineering services.

During the course of the year several vehicles and pieces of equipment were purchased to replace existing assets or to upgrade existing services. Some of these

included: two new cruisers, front end loader, dump truck, small pick-up and a Kaypro computer with word processing capabilities.

In summary of other activities, we have completed the job descriptions, instituted performance appraisals and upgraded employee benefits.

Attendance at regularly scheduled meetings was as follows:

Roger Stewart	9 of 10
Edmond Gionet	29 of 37
Jay P. Bartlett	36 of 37
Jeffrey A. Mayhew	24 of 27
Kalene H. Roberts	34 of 37

In conclusion I would say that it has been an extremely challenging year. A year in which I have concentrated on a number of projects simultaneously-certainly a challenge for anyone! Of these projects one of my “pets” has been to bring the Department Supervisors up to the level they deserve to hold within the Town functions. To encourage them to strive for this lofty status, I have held monthly staff meetings to give them a forum for their thoughts and ideas and have insisted upon a more involved role in employee management, department budgets and public relations. I am pleased with the results thus far and hope they are apparent to you.

On the “down side” it is discouraging to note that we experienced a 30% turnover in personnel. Certainly an astonishing figure for a work force of only twenty full time people! Hopefully, the increased employee benefits and the new Wage Schedule and Salary Administration Policy will curb this potentially expensive and frustrating problem.

In closing I would like to thank the Selectmen, Department Supervisors, employees and agencies of the Town for the support they have given me over the past year. I sincerely hope that I will be here to serve all of you throughout the coming year.

Respectfully submitted,
(MISS) KALENE H. ROBERTS
Administrative Assistant

LINCOLN PUBLIC LIBRARY

Annual Report

The Lincoln Public Library has completed another busy year. Total circulation figures show that 3603 adult and 3182 juvenile books were checked out. Registration is on the increase, over 120 new patrons have made use of the library in 1986.

Once again this year, together with the Moosilauke Library, we concentrated on bringing quality programming to the two communities. "Let's Talk About It", a five part series was presented, designed to increase public awareness of the humanities through reading and discussion. Through the generosity of Mrs. Edwina Stewart and Mrs. Sharon Bartlett, chair caning and fabric stenciling classes were held. We thank them both for sharing their time and talents. For the children, two very successful puppet shows presented. Peter Pan, and the Ha' Penny Puppet Theatre entertained over 225 children. Valentine and Easter craft workshops were held, and area children made holiday decorations. In May, we were privileged to have Mrs. Mabel Garis, author of many "Uncle Wiggily" stories come and speak to the elementary classes. Storytime was held on Mondays at either the Lincoln or Moosilauke Library, and the summer reading program "Put Yourself On The Map" was kicked off with a helium balloon launch. Many children participated in the program, reading nearly 300 books.

Among the many purchases were some much needed book shelving and a children's table and chair set for the children's corner. Over 350 new books were added to the collection.

The librarian attended the library course, Cataloging and Classification, that was offered at Twin Mt. In July and August, we welcomed Nancy Cristiano back, as she took over for Carol Govoni who took a temporary leave of absence. Thanks Nancy! Many thanks also to the library trustees, Barbara Hooker, Donna Thompson and Barbara Rennie. Their cooperation and understanding have made my first year as librarian a rewarding one.

Respectfully submitted,
CAROL GOVONI
Librarian

LINCOLN-WOODSTOCK RECREATION DEPARTMENT 1986 REPORT

For the Lincoln-Woodstock Recreation Dept., 1986 represented its first full year of existence. Mother Nature honored the beginning of this first year with enough snow to give the Kanc its best Skiing in many years. Can you remember the last time people skied on March 12. Due to engine problems in early January, 1986 brought us a brand new engine for the ropetow. Needless to say, the great skiing started the new year off quite well.

At the beginning of the year the Recreation Committee had set certain goals. During the course of the year we were able to complete those projects. The first project to be undertaken was to add a full infield to the ballfield. With the help of Mike Peltier and Larry Drew we were able to complete the field in three days. Many thanks to Mike and Larry for their help.

We then set out to add a playground area to the Kanc. A playground subcommittee met in April to discuss the type of equipment we'd like to have, location of the playground, and safety implications. After careful consideration the committee decided to purchase a slide, swings, and a climber. The equipment was then installed with the assistance of Rick Baker, Mike Peltier, Matt Peltier, Joe Labrie, Larry Drew, Mark Peltier, and Cori Burrows. The playground was ready and functional for July 4th. Now we have two birthdays to celebrate on the fourth.

One thing we wanted to do was to make the summer playground program more accesible to those children who lived to far away from the Kanc to participate. The only solution was to provide transportation to and from the Kanc. After many brainstorming sessions, and the consideration of buying or leasing a van, arrangements were made with Loon Mtn. to use one of their shuttle busses from May to November. The availability of the bus soon became a very valuable resource. It played a major role in the increase in participation in the summer program. It allowed us to transport more children on field trips taking the burden off of parents who normally were asked to volunteer to drive the children. We were also able to use the bus for Senior citizen field trips. Many thanks should go to Loon Mtn., Paul Rand, Joel Beaudin, and Bob Nelson for making the shuttle bus a reality.

All during the course of the year the dept. has been continuing to put the finishing touches on the Recreation building. New storage areas have been built, a small kitchen area has been created with cabinets, and a sink. The building is beginning to get more. I'd like to thank Bert Croteau and his class from the high

school along with Ernie Holtzman and Mike Bujeaud.

Another project which was quite unexpected was the development of the skating rink. A set of boards from a rink in on Martha's Vineyard became available for sale. The Friends of Recreation were able to provide funds for the project and the Recreation Committee supported their purchase. A trip was taken down to

the island and the boards were picked up and returned to Lincoln. Many thanks to Paul MacIntosh and Mike Havlock for their help in getting the boards. The rink was then erected with the help of Larry Drew and Joe Labrie, and with the additional help of Rick Baker, Bob Camfield, and Bob Cook we were able to finally get a skating surface. A million thanks to the Lincoln DPW for all their help in creating a skating rink.

The final major project for the year was to prepare the ski slope for another great ski season. The engine shack was cleaned, the wiring was redone, the safety switches repaired, a new safety gate was built, and a muffler was put on the engine. Thanks to Dave Jenkins and the town crew the slope is in the best condition it has been in in awhile. Thanks also goes to Bob Cook for the renovation of the Bullwheel sled.

As you have noticed that there are many people responsible for the success of the recreation dept. I'd like to recognize others who have made programs possible. The Alpine Club for the generous use of their facility, Lincoln Station for our summer swimming lessons, The American Legion for sponsoring the Little League accident insurance, The Savers Bank for sponsoring our girls Little League in Plymouth, McDonalds for sponsoring our soccer program, and the Millfront Realty and the Indian Head for also sponsoring our Little League.

These are just a few of the many people and organizations that do assist the recreation dept. I'd like to say thank you to everyone who has helped out over the course of the year that I may have not mentioned.

1986 was a pretty busy year with many programs, classes, and events. As the dept. grows so will its offerings. One of the goals for 1987 is to increase the awareness and visibility of the recreation dept. Here is a list of all the programs that the Recreation Dept. sponsored in 1986:

1. Skiing at the Kanc.
2. Senior Citizen Swim
3. Youth and Adult Racketball
4. Mens Basketball
5. Youth and Teen Floor Hockey
6. Youth Basketball
7. Little League Boys and Girls
8. Advanced First Aid
9. Multi-Media First Aid and CPR
10. The Kanc Summer Program
11. Summer and Fall Swimming Lessons
12. Tai Kwon Do classes
13. Creative Dance Classes
14. Youth Soccer
15. Red Sox Trip
16. New England Patriots Trip
17. Octoberfest Trip - Senior Citizens
18. Christmas Shopping Trip - Senior Citizens
19. Kanc Childrens Races

- 20. Kanc Relay Races
- 21. Babysitting Workshop
- 22. Ski Racing Clinics
- 23. Karate Demonstration

Respectfully Submitted
 ROBERT A. DOTY
Director of Recreation

FIRE CHIEF'S REPORT

This year has been the busiest year ever for the fire department. In terms of fire calls, we had 48, which is above the past three years average of 42 calls per year. We also had 23 training meetings during which we repaired and maintained the equipment, pre-planned different buildings and developments, and did hands on training and drills.

This year the men that didn't have commercial drivers licenses took a drivers training course and were tested by the state. All of them passed. A word of thanks is due to Dan Keniston, J & M Donahue, and Conn Brothers Construction for the use of their trucks on which to train and test the men. Also a special thanks is due to J & M Donahue and the Conn Brothers for their help and materials donated in constructing a "dry hydrant" on Route 3 this past summer.

After last year's town meeting a truck and a building committee were formed. Countless hours were spent on both projects. A 2500 gallon tanker with a 1000 G.P.M. pump on a Mack chassis has been ordered. It is due to be delivered in early summer. Construction of the building is now well underway and we plan to move in by the first of June, at which time we are planning an open house for local residents.

Looking to the future is always difficult, especially with the tremendous growth the town is experiencing now. We have decided to keep the truck committee active to begin studying the feasibility of a ladder truck. With all of the large buildings being built around town, it seems this would most likely be our next major expenditure. Also, in the not too distant future, we may have to start thinking about putting at least one person on the department on a full time basis. Their duties would include: building inspections, pre-planning and mapping, testing hydrants, organizing training, and the day to day upkeep of the truck and station.

We are a fast growing town and the fire department is doing it's best to keep pace in order to protect lives and property.

Respectfully submitted,
 JOSEPH McINNIS

ANIMAL CONTROL OFFICER'S REPORT 1986

	Complaints	Mileage	Time	Summons	Humane Society	Warnings
January	29	110	21	2	0	7
February	40	89	40	1	1	8
March	41	207	48	0	2	9
April	64	271	52	3	1	10
May	71	351	60½	1	0	7
June	72	327	62	2	0	12
July	80	403	65½	2	1	15
August	67	321	59½	1	1	10
September	51	298	51	1	2	6
October	62	427	52	3	1	11
November	47	281	48½	4	1	8
December	27	285	31	0	2	4
	651	3,370	591	20	12	107

COMMUNICATION CENTER Report for Woodstock 1986

	Radio Calls	Phone Calls	Fire Calls
January	549	172	2
February	418	146	1
March	456	168	2
April	375	149	1
May	720	183	0
June	773	186	0
July	812	203	3
August	861	178	1
September	476	177	0
October	511	152	2
November	538	139	1
December	572	205	2
	7,061	2,067	15

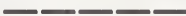
COMMUNICATION CENTER
Report for 1986

	Radio Calls	Phone Calls	Amb. Calls	CB	Fire	For.	For. Phone Calls	Alarms
January	4,459	2,986	17	2	5	1	1	13
February	3,168	2,172	21	1	1	0	0	9
March	4,102	2,150	18	0	6	0	2	13
April	4,125	2,975	16	1	6	2	1	6
May	4,136	2,329	12	0	4	90	6	10
June	4,109	2,369	15	2	7	97	3	18
July	5,939	3,690	26	1	6	104	2	10
August	5,633	2,851	24	2	4	129	4	3
September	5,289	3,034	17	0	0	21	2	6
October	4,721	3,231	8	1	2	11	1	7
November	4,648	2,128	6	0	5	1	1	3
December	4,102	3,623	11	0	5	0	0	18
	53,431	33,538	191	10	51	447	23	116

COMMUNICATION CENTER
Report for Forestry
1986

	Radio Calls	Phone Calls
January	1	1
February	0	0
March	0	2
April	2	1
May	90	6
June	97	3
July	104	2
August	129	4
September	21	2
October	11	1
November	1	1
December	0	0
	447	23

TOWN TELEPHONE NUMBERS



Selectmens Office	745-2757
Town Clerk/Tax Collector	745-8971
Public Works Department	745-6250
Lincoln Public Library	745-8159
Incinerator	745-6626
Communication Center (emergencies)	745-2222
Police Department (business)	745-2238
Kanc Recreation Area	745-8673

AUDITORS' OPINION

Board of Selectmen

Town of Lincoln, New Hampshire

We have examined the general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the general purpose financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount which should be included in the General Fixed Assets Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$59,129 in the General Fund and \$106,656 in the Property Tax Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance to \$59,677, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described above in the second paragraph the general purpose financial position of the fund types and account groups of the Town of Lincoln, New Hampshire at December 31, 1985 and the results of operations and changes in financial position of its non-expendable trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding period.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents as supplemental schedules are presented for additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

CAREY, VACHON & CLUKAY

March 24, 1986

EXHIBIT A
Town of Lincoln
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1985

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects

Assets

Cash and equivalents	\$681,755	\$31,889	\$292,584	\$57,735
Receivables:				
Taxes (Note 1)	82,546			
Accounts	7,477		13,351	
Due from other governments		5,180		
Due from other funds	28,728	9,172		
Deferred expenses	994			
Amount available in Debt Service Fund				
Amount to be provided for retirement of general obligation debt				
Total Assets	\$801,500	\$46,241	\$305,935	\$57,735

Liabilities and Fund Balance

Liabilities:				
Accounts payable	\$9,725			\$18,676
Accrued liabilities	3,529			
Deposits	1,742			17,328
Due to other governments				
Due to other funds	365,613			
Tax anticipation notes payable	125,000			
General obligation debt payable (Note 8)				
Total Liabilities	505,609			36,004

Fund Balances:				
Reserved for endowments				
Unreserved:				
Designated (Note 7)	70,429		\$305,935	
Undesignated	225,462	\$46,241		21,731
Total Fund Balances	295,891	46,241	305,935	21,731

Total Liabilities and Fund Balances	\$801,500	\$46,241	\$305,935	\$57,735
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Fiduciary Fund Types Trust & Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31 1985	December 31 1984
\$154,295		\$1,218,258	\$ 474,915
148,889		231,435	481,493
		20,828	2,092
		5,180	6,171
356,441		394,341	208,803
		994	
	\$305,935	305,935	118,348
	204,065	204,065	246,652
<hr/>			
\$659,625	510,000	\$2,381,036	\$1,538,474
<hr/>			
		\$28,401	55,910
		3,529	104
		19,070	8,811
\$476,602		476,602	378,761
28,728		394,341	208,803
		125,000	
	\$510,000	510,000	365,000
<hr/>			
505,330	510,000	1,556,943	1,017,389
<hr/>			
2,275		2,275	2,275
151,720		528,084	238,738
300		293,734	280,072
<hr/>			
154,295		824,093	521,085
<hr/>			
\$659,625	\$510,000	\$2,381,036	\$1,538,474

EXHIBIT B

TOWN OF LINCOLN

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

All Government Fund Types and Similar Trust Funds

For the Year Ended December 31, 1985

Government Fund Types			Fiduciary Fund Types		Totals (Memorandum Only For the Years Ended	
	General	Special Revenue	Debt Service	Capital Projects	Dec. 31, 1985	Dec. 31, 1984
Revenues:						
Taxes	\$484,942				\$484,942	\$405,874
Licenses and permits	90,013		\$185,269		275,282	143,845
Intergovernmental revenues	302,042	\$23,471			325,513	299,843
Charges for service	54,831				54,831	49,542
Miscellaneous revenues	24,002	2,640	17,318	\$7,770	56,792	44,356
Total Revenues	955,830	26,111	202,587	7,770	1,197,360	943,460
Expenditures:						
Current:						
General government	200,249				200,249	155,398
Public safety	198,031				198,031	169,849
Highways and streets	91,587				91,587	84,778
Health and welfare	23,493				23,493	30,215
Sanitation	195,996				195,996	160,457
Culture and recreation	25,736	8,086			33,822	29,071
Capital outlay	29,213			230,952	260,165	85,600
Dept service:						
Principal retirement	55,000				55,000	70,000
Interest and fiscal charges	33,638			2,522	36,160	29,868
Total expenditures	852,943	8,086		233,474	1,094,503	815,236

Excess of Revenues over (under) Expenditures	102,887	18,025	202,587	(22,704)	5,062	102,857	128,224
Other Financing Sources (Uses):							
Proceeds of debt				200,000		200,000	50,000
Operating transfers in	40,000	7,400			85,000	132,400	53,650
Operating transfers out	(92,400)	(25,000)	(15,000)			(132,400)	(53,650)
Total Other Financing Sources (Uses)	(52,400)	(17,600)	(15,000)	200,000	85,000	200,000	50,000
Excess of Revenues and Other Sources over (under)							
Expenditures and Other Uses	50,487	425	187,587	(25,704)	90,062	302,857	178,224
Fund Balances - January 1	245,404	45,816	118,348	47,435	61,658	518,661	340,437
Fund Balances - December 31	\$295,891	\$46,241	\$305,935	\$21,731	\$151,720	\$821,518	\$518,661

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
General and Special Revenue Funds
For the Year Ended December 31, 1985

General Fund	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$466,175	\$484,175	\$18,767				\$466,175	\$484,942	\$18,767
Licenses and permits	90,255	90,013	(242)				90,255	90,013	(242)
Intergovernmental revenues	247,896	302,042	54,146	\$25,000	\$23,471	(\$1,529)	272,896	325,513	52,617
Charges for service	71,142	54,831	(16,311)				71,142	54,831	(16,311)
Miscellaneous revenues	24,130	24,002	(128)		2,640	2,640	24,130	26,642	2,512
Total Revenues	899,598	955,830	56,232	25,000	26,111	1,111	924,598	981,941	57,343
Expenditures:									
Current:									
General government	194,580	200,249	(5,669)				194,580	200,249	(5,669)
Public safety	198,254	198,031	223				198,254	198,031	223
Highways and streets	103,652	91,587	12,065				103,652	91,587	12,065
Health and welfare	33,782	23,493	10,289				33,782	23,493	10,289
Sanitation	223,485	195,996	27,489				223,485	95,996	27,489
Culture and recreation	25,553	25,736	(183)	7,400	8,086	(686)	32,953	33,822	(869)
Capital outlay	53,498	29,213	24,285				53,498	29,213	24,285
Debt service:									
Principal retirement	55,000	55,000					55,000	55,000	
Interest and fiscal charges	27,528	33,638	(6,110)				27,528	33,638	(6,110)
Total expenditures	915,332	852,943	62,389	7,400	8,086	(686)	922,732	861,029	61,703

Excess of Revenues over (under) Expenditures	(15,734)	102,887	118,621	17,600	18,025	425	1,866	120,912	119,046
Other Financing Sources (Uses):									
Operating transfers in	40,000	40,000		7,400	7,400		47,400	47,400	
Operating transfers out	(92,400)	(92,400)		(25,000)	(25,000)		(117,400)	(117,400)	
Total Other Financing Sources (Uses)	(52,400)	(52,400)		(17,600)	(17,600)		(70,000)	(70,000)	
Excess of Revenues and Other Sources over (under)									
Expenditures and Other Uses	(68,134)	50,487	118,621		425	425	(68,134)	50,912	119,046
Fund Balances - January 1, 1985	245,404	245,404		45,816	45,816		291,220	291,220	
Fund Balances - December 31, 1985	\$177,270	\$295,891	\$118,621	\$45,816	\$46,241	\$425	\$223,086	\$342,132	\$119,046

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and
Changes in Fund Balances
All Non-Expendable Trust Funds
For the year Ended December 31, 1985

	1985	1984
Operating Revenues:		
Investment income	\$151	\$135
Operating expenses		130
	<hr/>	<hr/>
Net income	151	5
Fund Balances - January 1	2,424	2,419
	<hr/>	<hr/>
Fund Balances - December 31	\$2,575	\$2,424

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Combined Statement of Changes in Financial Position
All on-Expendable Trust Funds
For the Year Ended December 31, 1985

	1985	1984
Sources of Working Capital:		
Net income	\$151	\$5
	<hr/>	<hr/>
Elements of Net Increase in Working Capital:		
Cash	\$151	\$5
	<hr/>	<hr/>
Net Increase in Working Capital	\$151	\$5

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1985

NOTE 1 - Summary of Significant Accounting Policies

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for service, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See subsequent note for property tax accrual policy.)

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected for Others

The Town collects taxes for the Lincoln-Woodstock School District and Grafton County which are remitted to them as required by law. These funds are accounted for as agency funds.

Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Total Columns on Combined Financial Statements

Total columns on the combined statements are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

Other General Accounting Policies

Property Taxes

The Town’s property tax was levied November 1st on the assessed value listed as of the prior April 1st for all real property located within the Town. Taxes due after December 1st accrue interest at 12% per annum. Current collections for the period ended December 31, 1985 were 85.2% of the tax levy.

As prescribed by state law, the tax collector offers properties which are unpaid in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The purchaser receives a priority tax lien on these properties and accrues interest at 18% per annum. If property is not redeemed within the two year redemption period, the property is deeded to the lien holder.

Property taxes levied for 1985 and prior are recorded as receivables, net of estimated uncollectibles. The net 1985 receivables collected prior to March 1, 1986 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3) would make these financial statements misleading by creating an understatement of undesignated fund balance at December 31, 1985, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town’s ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1988. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

NOTE 2 - Purpose of Funds and Account Groups

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. they are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The Lincoln Public Library and the Federal Revenue Sharing Fund are accounted for as Special Revenue Funds.

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Water System Expansion Fund is accounted for as a Capital Project Fund.

Debt Service Fund - used to account for assets by Article I of the April 20, 1982 Special Town Meeting to service debt.

B. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve Funds) are recorded as governmental fund types.

Note 3 - Budget

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary.

Note 4 - Changes in Long-Term Debt:

The following is a summary of debt transactions of the Town for the year ended December 31, 1985.

Debt Payable-January 1, 1985	\$365,000
Debt Issued	250,000
Debt Retired	105,000
	<hr/>
Debt Payable-December 31, 1985	\$510,000

Debt Payable at December 31, 1985 consists of the following issues:

General Obligation Debt:

\$200,000 - 1983 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 5.7% to 9.7%	\$170,000
\$600,000 - 1967 Sewer Serial Bonds due in annual installments of \$30,000 through April 1, 1987; interest at 3.9%	60,000
\$200,000 - 1968 Sewer Serial Bonds due in annual installments of \$10,000 through April 1, 1988; interest at 4.4%	30,000
\$250,000 - 1985 Water Project Bonds due in annual installments of \$20,000 through February 15, 1990 and \$15,000 through February 15, 1998; interest at 8.90% to 9.00%	250,000
	<hr/>
	\$510,000

The annual requirements to amortize all debt outstanding as of December 31, 1985, including interest of \$259,383, are as follows:

Year Ended December 31,	General Obligation Debt Payable
1986	\$113,628
1987	109,352
1988	75,528
1989	62,372
1990	59,363
1991 - 1995	221,453
1996 - 2000	127,687
	<hr/>
	\$769,383

General Obligation Bonds are direct obligations of the Town, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

Long-term debt authorized and unissued at December 31, 1985 is detailed as follows:

Purpose	Amount
Sewer (1979)	\$ 70,000

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1985 these contributions by the State totaled \$27,379.

Note 5 - Interfund Receivables/Payables

Interfund receivables/payables at December 31, 1985 were:

Fund	Interfund Receivables	Interfund Payables
General	\$ 28,728	\$365,613
Special Revenue	9,172	
Agency - Property Tax	356,441	28,728
\$394,341	\$394,341	

Note 6 - Non-Expendable Trust Funds

The principal of all non-expendable trust funds is restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at December 31, 1985 are:

Fund	Principal	Income	Total
Cemeteries	\$ 2,275	\$ 300	\$ 2,575

Note 7 - Designated For Future Years' Expenditures

General Fund:

Following are continuing appropriations from current and prior years at December 31, 1985:

Municipal Water System:	
Articles 35 - 1977 & 40 - 1976	\$ 21,760
Restoration of Town Dump:	
Articles 48 - 1978	9,413
Sewer Treatment Plant Improvements:	
Article 38 - 1984	12,000
Highway Block Grant:	
Article 21 - 1984	1,975

Water Line Relocation:

Article 34 - 1985	3,000
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Sewer Design:

Article 33 - 1985	22,281
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\$ 70,429

Expendable Trust Funds:

Expendable Trust Funds balances designated for subsequent years' expenditures are Capital Reserve Funds as follows:

Revaluation of Town Property	\$ 59,055
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New Town Equipment	7,665
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Incinerator	25,000
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Loon Mountain Bridge	60,000
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\$151,720

Note 8 - Pension Plan

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers full-time permanent police officers and requires that both employees and the Town contribute to the plan and provides retirement, disability and death benefits. Employees are eligible for normal retirement after reaching age fifty-five, provided they have accumulated ten years of creditable service. The town's contribution for the year ended December 31, 1985 was \$10,650.

As of December 31, 1985, the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan.

Note 9 - Subsequent Events

\$125,000, 5.4% Tax Anticipation Notes were retired on their January 9, 1986 due date.

The March 11, 1986 Town Meeting authorized the following additions to general obligation debt:

Sewer Lift Station	\$ 148,000
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Mansion Hill Water Tank	870,000
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Fire Station	275,000
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Fire Truck	150,000
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Incinerator	162,000
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\$1,605,000

SCHEDULE 1
TOWN OF LINCOLN
Combining Balance Sheet
All Special Revenue Funds
December 31, 1985

	Federal Revenue Sharing Fund	Lincoln Public Library Fund	Combining Total
Assets			
Cash and Equivalents	\$ 31,871	\$ 18	\$ 31,889
Due from Other Governments	5,180		5,180
Due from Other Funds	9,172	9,172	
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 46,223	\$ 18	\$ 46,241
Liabilities and Fund Balances			
Fund Balances:			
Unreserved	\$ 46,223	\$ 18	\$46,241
	<hr/>	<hr/>	<hr/>
Total Fund Balances	\$ 46,223	\$ 18	\$ 46,241

SCHEDULE 1
TOWN OF LINCOLN
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1985

	Federal Revenue Sharing Fund	Lincoln Public Library Fund	Combining Total
Revenues:			
Intergovernmental Revenues	\$23,471		\$23,471
Miscellaneous Revenues	1,954	\$ 686	2,640
	<hr/>		
Total Revenues	25,425	686	26,111
Expenditures:			
Current:			
Culture and Recreation		8,086	8,086
	<hr/>		
Total Expenditures		8,086	8,086
Excess of Revenues Over (Under Expenditures)	25,425	(7,400)	18,025
Other Financing Sources (Uses):			
Operating transfers in		7,400	7,400
Operating transfer out	(25,000)		(25,000)
	<hr/>		
Total Other Financing Sources (Uses)	(25,000)	7,400	(17,600)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	425		425
Fund Balances - Jan. 1, 1985	45,798	18	45,816
	<hr/>		
Fund Balances - Dec. 31, 1985	\$46,223	\$ 18	\$46,241

SCHEDULE 3
TOWN OF LINCOLN
Combining Balance Sheet
All Trust and Agency Funds
December 31, 1985

	Expendable Trust	Non-expendable Trust	Property Tax Agency	Combining Total
Assets				
Cash and Equivalents	\$151,720	\$ 2,575		\$154,295
Taxes Receivable			\$148,889	148,889
Due from Other Funds			356,441	356,441
Total Assets	151,720	2,575	505,330	659,625
Liabilities and Fund Balances				
Liabilities:				
Due to Other Governments			476,602	476,602
Due to Other Funds			28,728	28,728
Total Liabilities			505,330	505,330
Fund Balances:				
Reserved for Endowments		2,275		2,275
Unreserved:				
Designa. for subsequent years' expenditure	151,720			151,720
Undesignated		300		300
Total Fund Balances	151,720	2,575		154,295
Total Liab. and Fund Bal.	\$151,720	\$ 2,575	\$505,330	\$659,625

SCHEDULE 4
TOWN OF LINCOLN
Schedule of Revenues and Other Financing Sources
Budget and Actual - General Fund
For The Year Ended December 31, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property Taxes	\$444,565	\$449,688	\$ 5,123
Resident Taxes	6,000	8,230	2,230
Yield Taxes	500	548	48
National Bank St. Taxes	30	30	
Interest & Penalties	15,080	26,446	11,366
Total Taxes	466,175	484,942	18,767
Licenses and Permits:			
Motor Veh. Permits	90,000	87,612	(2,388)
Dog Licenses	250	323	73
Business Licenses	5	2,078	2,073
Total Lic. & Permits	90,255	90,013	(242)
Intergovernmental Revenues:			
State Shared Rev.	135,486	135,486	
Highway Block Grant	13,594	13,594	
Railroad Tax	3	3	
St. & Fed. For. Ld.	43,434	95,051	51,617
State Water Poll.	54,379	54,379	
Road Toll Refund	1,000	1,928	928
Sewer Fac. Plan Grant		1,601	1,601
Tot. Intergov't Rev.	247,896	302,042	54,146

Charges For Service:

National Forest Patrol	6,000	3,978	(2,022)
Income from Depts.	63,042	50,068	(12,974)
Cemetery Lots	450	300	(150)
Police Department	1,000	185	(815)
District Court Rent	650	300	(350)
Tot. Chgs, for Serv.	71,142	54,831	(16,311)

Miscellaneous Revenues:

Interest	23,550	12,970	(10,580)
Solid Waste Pit	450	400	(50)
Trust Fund Income	130		(130)
Insurance Recoveries		6,484	6,484
Insurance Refunds		4,148	4,148
Total Misc. Revs.	24,130	24,002	(128)
Total Revenues	899,598	955,830	56,232

Other Financing Sources:

Operating Trans. In:			
Revenue Sharing	25,000	25,000	
Debt Service Fund	15,000	15,000	
Total Other Fin. Scs.	40,000	40,000	
Total Revenues & Other Fin. Sources	939,598	\$995,830	\$ 56,232

SCHEDULE 5
TOWN OF LINCOLN
Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For The Year Ended December 31, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:			
Current:			
General Government			
Town Officers' Sal.	\$ 8,300	\$ 6,440	\$ 1,860
Town Officers' Exp.	53,830	62,532	(8,702)
Election & Regist.	650	410	240
Cemeteries	4,240	3,934	306
Gen. Gov't. Bldgs.	15,600	11,293	4,307
Planning & Zoning	2,000	6,466	(4,466)
Legal Expenses	2,500	602	1,898
Adv. & Reg. Assoc.	2,570	2,570	
FICA & Retirement	28,500	25,430	3,070
Insurance	53,000	62,294	(9,294)
Unemp. Comp.	3,000	1,816	1,184
Overlay	17,390	13,731	3,659
Contingency	3,000	2,731	269
	<hr/>	<hr/>	<hr/>
Total Gen. Gov't.	194,580	200,249	(5,669)
Public Safety:			
Police Department	123,185	124,240	(1,055)
Fire Department	13,830	13,253	577
Civil Defense	300	292	8
Forest Service Patrol	6,000	2,238	3,762
Communications Ctr.	54,939	58,008	(3,069)
	<hr/>	<hr/>	<hr/>
Total Public Safety	198,254	198,031	223

Highways and Streets:

Town Maintenance	53,827	46,129	7,698
Street Lighting	30,000	27,608	2,392
Highway Block Grant	19,825	17,850	1,975
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Total High. & Sts.	103,652	91,587	12,065

Health and Welfare:

Health Department	14,957	15,207	(250)
Animal Control	1,325	1,262	63
General Assistance	7,500	5,400	2,100
Old Age Assistance	10,000	1,624	8,376
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Total Health & Wel.	33,782	23,493	10,289

Sanitation:

Incinerator	123,668	104,825	18,843
Water Department	37,208	37,149	59
Sewer Department	62,609	54,022	8,587
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Total Sanitation	223,485	195,996	27,489

Culture and Recreation:

Library	4,793	4,832	(39)
Recreation	19,410	19,889	(479)
Patriotic Purposes	1,050	850	200
Parks	300	165	135
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Tot. Cult. & Rec.	25,553	25,736	(183)

Capital Outlay:

Sewer Design	35,000	12,719	22,281
¾ Ton Pick-Up	12,000	12,816	(816)
Water Line Relocation			
- Flume	3,000		3,000
Water System Improv.	698	698	
Loon Mt. Brd. Reprs.	2,800	2,980	(180)
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Total Cap. Outlay	53,498	29,213	24,285

Debt Service:

Principal Retirement	55,000	55,000	
Int. on Long-Term Debt	19,628	30,723	(11,095)
Int. on Temporary Debt	7,900	2,915	4,985
Total Debt Service	82,528	88,638	(6,110)
Total Expenditures	915,332	852,943	62,389

Other Financing Uses:

Loon Mt. Brd. Cap. Res.	60,000	60,000	
Incinerator Cap. Res.	25,000	25,000	
Lincoln Pub. Lib. Fund	7,400	7,400	
Total Other Fin. Uses	92,400	92,400	
Total Expenditures & Other Fin. Sources	\$1,007,732	\$945,343	\$62,389

Births Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1986

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 22	Littleton, N.H.	Hillary	Patrick Michael Reardon	Celeste Holmok
Feb. 4	Littleton, N.H.	Brett Donald	Brian Beaudin	Donna Ciarleglio
Feb. 12	Littleton, N.H.	Sarah Jane	Mark Leclerc	Cynthia Goodbout
Feb. 27	Littleton, N.H.	Samuel Lyle	Arthur Duguay	Jane Bartlett
Apr. 17	Littleton, N.H.	Alex Joseph	Richard Benko	Yvonne Crohan
May 1	Lincoln, N.H.	Emily Kathleen	Leon Noel	Patricia Cannon
May 8	Lebanon, N.H.	Mark Lindsley	Kent Tower	Maureen Pendoley
May 28	Littleton, N.H.	Vanessa Pauline	Vincent Ciarleglio	Betty Anne Tomes
Sept. 20	Littleton, N.H.	Vanessa Leigh	Stuart Currier	Julie Greenwood
Oct. 4	Littleton, N.H.	Marc Lionel	Eugene Duquette	Marie Gagne

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1986

Date of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
January 7	Frank A. Petrella Renee M. Fabiano	Medford, MA Medford, MA
February 27	Raymond F. White Mary Ann Tracy Patricia Saritz	Burlington, NJ Burlington, NJ
March 13	Robert A. Whalen Connie C. Poulsen	Abington, MA Lincoln, NH
May 3	Timothy C. Roy Rebecca B. Baldwin	Woodsville, NH Lincoln, NH
May 16	Richard G. McKane Pamela M. Hanson	Lincoln, NH Lincoln, NH
May 31	Robert D. Stoner Paula J. Ricker	Lowell, MA Lowell, MA
June 5	Lawrence A. Days III Darlene A. Augevich	Lowell, MA Lowell, MA
June 7	Paul A. Abrams Lisa A. Strickland	Miami, Florida Miami, Florida
June 7	Robert E. Legare Michelle D. Steel	Lincoln, NH Benton, NH

June 14	Clayton J. Durrell Lillian E. Sellingham	Lincoln, NH Lincoln, NH
June 21	Louis H. Corbeil Lori Ann LaReau	Lincoln, NH Lincoln, NH
June 21	Daniel J. Owens Rachel Kneeland	Lynn, MA Lynn, MA
August 7	Michael W. McCaffrey Edith A. Davis	Lincoln, NH Lincoln, NH
August 17	John A. Sutherland Jo-Ann E. Puttee	Gloucester, MA Gloucester, MA
August 30	John E. Houle Jeanne L. Sanborn	Haverhill, MA Haverhill, MA
September 7	Donald R. Coulombe Michelle R. Spanos	Berlin, NH Lincoln, NH
September 20	Jeffrey C. Perkins Leola A. Perry	Lincoln, NH Lincoln, NH
October 4	John J. Sykes C. Michelle Joki	Marlboro, MA Marlboro, MA
October 4	Timothy F. Drew Robin T. Forbush	Lincoln, NH Lincoln, NH
October 10	Michael J. Donahue Bobbi A. LaCourse	Lincoln, NH Lincoln, NH

Marriages Con'd.

October 25

November 29

December 31

Thomas E. Lewis
Sandra L. Giannino

Scott E. Davis
Laura J. Hourihan

James J. Dorman
Sharon L. Lamarche

Everett, MA
Everett, MA

Oakland, CA
Lincoln, NH

Chelmsford, MA
Chelmsford, MA

Deaths Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1986

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 22	Littleton	Irving R. Haynes	Nathan Haynes	Flossie Taylor
Feb. 7	Haverhill	Robert E. McBey	John McBey	Nellie Nugent
April 11	Lincoln	Dennis M. Kallum	Martin Kallum	Rose Lagasse
April 27	Presque Isle	Herbert Francis Paul	Patrick Paul	Jane Caul
April 27	Lincoln	Scott Blanchard Ford	Charles Ford	JoAnn Anderson
April 28	Littleton	William H. Greenwood Jr.	William H. Greenwood Sr.	Ida Bushey
April 30	Lincoln	Ralph E. Webster	Jason Webster	Mora Smith
May 12	Lincoln	Daniel J. O'Rourke Jr.	Daniel J. O'Rourke Sr.	Malvina Hache
May 19	Lincoln	Paul Keefe	John D. Keefe	Anna Mankus
June 7	Woodsville	Mary E. McMorran	Julius Towers	Mary Raine
Aug. 13	Littleton	Clarence C. Wiggett	Austin Wiggett	Annie Armstrong
Aug. 21	Littleton	Mary McCarthy	Thomas Head	Nellie Riley
Sept. 8	Littleton	Sidney Paul Downing	Sidney F. Downing	Lena Clark
Oct. 17	Lincoln	Daniel J. O'Day	Daniel O'Day	Brunhilda Robers
Oct. 18	Lincoln	Raymond H. Johnson	Forest Johnson	Grace Constantine
Oct. 27	Hanover	Sherman Adams	Unknown	Winona Sherman
Oct. 31	Littleton	Desire Thibeault	Joseph Thibeault	Unknown
Nov. 18	Littleton	George M. McGee Sr.	William G. McGee	Grace Gannon

